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REGULATIONS

FOR

HIS MAJESTY'S COLONIAL SERVICE.

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LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE
By DARLING & SON, LTD., 34-40, BACON STREET, E.

And to be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., FETTER LANE, E.C. ; or
OLIVER & BOYD, TWEEDDALE COURT, EDINBURGH ; or
E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

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Price One Shilling.

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REGULATIONS FOR HIS MAJESTY'S COLONIAL SERVICE.

CHAPTER I.—CONSTITUTIONS.

§ 1. *Colonies and Protectorates.*

1. THE British Colonies and Protectorates may be classified as follows :—

I. Colonies possessing responsible government, in which the Crown has only reserved the power of disallowing legislation and the Secretary of State for the Colonies has no control over any public officer except the Governor. In all matters affecting the internal affairs of such a Colony the Governor acts on the advice of Ministers who are responsible to the Legislature. These Colonies fall constitutionally into two groups :—

- | | |
|--------------------|----------------------|
| (i) Canada, | New Zealand, |
| Cape of Good Hope, | Orange River Colony, |
| Natal, | Transvaal. |
| Newfoundland, | |

- (ii) The Australian Commonwealth and its six component States :—New South Wales, Queensland, South Australia, Tasmania, Victoria, Western Australia. (Papua is a dependency of the Commonwealth.)

II. Colonies not possessing responsible government, in which the administration is carried on by public officers under the control of the Secretary of State for the Colonies (commonly known as Crown Colonies), and Protectorates similarly controlled.

(i) Colonies possessing an elected House of Assembly and a nominated Legislative Council :—

static
Bahamas, Bermuda.
Barbados,

(ii) Colonies possessing a partly elected Legislative Council, the constitution of which does not provide for an official majority :—

British Guiana, *+ Ceylon.*

The island of Cyprus has a similar constitution.

(iii) Colonies possessing a partly elected Legislative Council, the constitution of which provides for an official majority :—

8 new
Fiji, Malta,
Jamaica, Mauritius.
Leeward Islands, *Kenya*

(iv) Colonies and Protectorates possessing a Legislative Council nominated by the Crown :—

new up
1. 2. 3.
British Honduras, Nyasaland Protectorate,
Ceylon, St. Lucia,
East Africa Protectorate, St. Vincent,
Falkland Islands, Seychelles,
Gambia, Sierra Leone,
Gold Coast, Southern Nigeria,
Grenada, Straits Settlements,
Hong Kong, Trinidad.
Northern Rhodesia
Uganda Protectorate

In all the above Councils, except British Honduras, the constitution provides for an official majority.

The Legislative Councils of Gambia, Sierra Leone, and Southern Nigeria have power to legislate for the following Protectorates respectively :—

Gambia Protectorate,
Sierra Leone Protectorate,
Southern Nigeria Protectorate.

(v) Colonies and Protectorates without a Legislative Council :—

Ashanti,		St. Helena,
Basutoland,		Somaliland,
Bechuanaland	Pro-	Uganda,—
tectorate,		Weihaiwei,
Gibraltar,		Islands included under
Northern Nigeria,		the Western Pacific
Northern Territories		High Commission.
of the Gold Coast,		

In all Crown Colonies and Protectorates, except Bahamas, Barbados, Bermuda, British Honduras, and the Leeward Islands, the Crown has the power of legislating by Order in Council.

The territories in South Africa which are under the control of the British South Africa Company are not included in the above classification.

§ 2. *The Governor.*

2. In the case of Colonies, the officer appointed by the Crown to administer the Government is styled either :—
Governor-General and Commander-in-Chief,
Governor and Commander-in-Chief, or
Captain General and Governor-in-Chief.

In the case of Protectorates the officer appointed by the Crown to administer the Government is styled either :—
Governor and Commander-in-Chief,
High Commissioner and Commander-in-Chief,
High Commissioner,
Commissioner and Commander-in-Chief, or
Commissioner.

In these regulations the term “the Governor” includes all officers appointed to administer Governments, however styled.

3. The officer so appointed receives a Commission under the Royal Sign Manual and Signet, and, if through death or absence or otherwise he should become incapable of acting, the government devolves on such officer or person as may have been designated for that purpose in the Letters Patent constituting the office.

4. The Governor is the single and supreme authority responsible to, and representative of, His Majesty. He is, by virtue of his Commission and the Letters Patent constituting his office, entitled to the obedience, aid and assistance of all military and civil officers ; but although bearing the title of captain-general or commander-in-chief and although he may be a military officer, senior in rank to the officer commanding the troops, he is not, except on special appointment from His Majesty, invested with the command of His Majesty's regular forces in the Colony. He is therefore not entitled to receive the allowances annexed to that command or to take the immediate direction of any military operations, or, except in cases of urgent necessity, to communicate officially with subordinate military officers without the concurrence of the officer in command of the forces, to whom any such exceptional communication must be immediately notified.

5. The Governor, as the King's representative, will give the "word" (parole) in all places within his government.

6. The officer commanding the troops will render to the Governor such returns as he may require relating to the strength and condition of the troops, or to the military defences of the Colony.

7. On the receipt of the Army (Annual) Act, the officer commanding the troops will communicate to the Governor the "General Orders" in which it may be promulgated.

8. Where several Colonies are comprised in one military command, the officer in command of the whole may transfer troops from one Colony to another on the application of the Governor of the Colony to which the troops are to be sent. This application should when practicable contain the written expression of opinion of the military officer, if any, there in command ; but the officer in command must in all cases consult with the Governor of the Colony from which the troops are sent, and will incur a special responsibility if he sends them away without the Governor's consent, except under special instructions from home.

9. For the purposes of Regulations 4 to 8 Colonies comprised under one government-in-chief are to be regarded as a single Colony.

10. The Governor has no authority over the movements of His Majesty's ships, and is not entitled to issue orders

to officers of the Royal Navy. But, it being a general obligation on all His Majesty's civil and military officers to afford mutual assistance to each other in cases affecting the King's service, the Commander-in-chief of a station or the senior officer present at a port is instructed in the King's Regulations for the Navy to pay due regard to such requisitions as he may receive from the Governor having for their object the protection of His Majesty's possessions, the benefit of the trade of his subjects or the general good of his service.

11. In urgent cases, when the requisitions may conflict with the instructions from the superior naval authority under which he is acting and when reference by telegraph or otherwise to such superior authority is impracticable, a naval officer is instructed to consider the relative importance and urgency of the required service as compared with his instructions, whether general or special ; and he is to decide as in his judgment may seem best for His Majesty's service. In so doing he is instructed to bear in mind the grave responsibility that would rest on him if the circumstances were not such as to fully warrant the postponement of the instructions from his naval superior to the more pressing requisition from the Governor.

12. In cases where high political considerations demand the decision of His Majesty's Government in respect of the action to be taken, the Governor should communicate his opinion that the presence of one of His Majesty's ships is necessary direct to the Secretary of State, instead of direct to the commanding officer of His Majesty's ship, unless the lives and property of British subjects are in such imminent peril as to demand immediate action.

13. The powers of every officer appointed to administer the government of a Colony or Protectorate are conferred, and his duties are defined, by His Majesty's Commission and the Instructions with which he is furnished. The following is a general outline of the nature of his powers and duties, subject to the special laws of each Colony :—

He is empowered to grant a pardon or respite to any criminal convicted in the colonial Courts of Justice and to remit any fines penalties or forfeitures which may accrue to the King. It is his duty to transmit to the Secretary of State by the earliest

opportunity a report on each case in which, after sentence, a pardon is granted or the capital sentence is remitted.

The moneys to be expended for the public service are issued under his warrant.

He has the power, in the King's name, of issuing writs for the election of Representative Assemblies and Councils, and of convoking proroguing and dissolving legislative bodies.

He appoints suspends and dismisses public servants in the Colony.

He is empowered to administer the appointed oaths to all persons, in office or not, whenever he may think fit, and particularly the oath of allegiance provided by 31 & 32 Vict. c. 72, s. 2.

He has the power of granting or withholding his assent to any Bills which may be passed by legislative bodies, but he is required, in the case of certain Bills, to reserve them for the signification of His Majesty's pleasure or to assent to them only if they contain a clause suspending their operation until they are confirmed by the Crown.

He is on no account to absent himself from the Colony without His Majesty's permission.

§ 3. *Councils and Assemblies.*

14. Legislative. Councils nominated by the Crown generally consist in part of the principal executive officers of the Colony and in part of private persons appointed by name ; the former being termed Official, and the latter Unofficial Members.

15. Legislative Councils which are partly elected, generally consist of Official and Nominated Members, appointed as in the preceding regulation, and of members elected by the inhabitants of the Colony.

16. The numbers respectively of Official, Unofficial or Nominated, and Elected Members are prescribed by the Letters Patent and Instructions to Governors.

17. When a vacancy occurs by the death, resignation, or otherwise, of a Legislative Councillor appointed by name, the Governor may in general appoint provisionally to such vacancy until His Majesty's pleasure be known.

18. Every law, vote or resolution the object or effect of

which may be to dispose of or charge public revenue must be proposed by the Governor or with his consent.

19. A law comes into operation immediately on receiving the Governor's assent, unless some other date is prescribed by the law itself. The Crown, however, retains power to disallow it, and if this power be exercised the law ceases to have operation from the date at which notification of such disallowance is published in the Colony.

20. His Majesty's pleasure with regard to a law is signified through a Secretary of State, or by Order in Council where the constitution of a Colony so prescribes.

21. A law passed in a particular year by a Colonial Legislature should, unless reserved for the signification of His Majesty's pleasure, receive the Governor's assent in that year. In the absence of any legal provision to the contrary, it should be dated as of the day on which assent is given and numbered as of the year in which it is passed, whether it comes into operation immediately upon enactment or contains a provision postponing its operation to some future date. A law not assented to by the Governor but reserved by him for the signification of His Majesty's pleasure should be dated as of the day, and numbered as of the year, in which it is brought into force by public notification in the Colony.

22. In Colonies possessing responsible government the Governor is empowered to appoint and remove members of the Executive Council, it being understood that Councillors who have lost the confidence of the local legislature will tender their resignation to the Governor or discontinue the practical exercise of their functions in analogy with the usage prevailing in the United Kingdom.

23. In Crown Colonies the Executive Council consists of certain principal officers of the Government with or without the addition of unofficial members. These Executive Councillors are either the holders of offices specified in the Governor's instructions or persons appointed in pursuance either of a Royal Warrant or of instructions from the Crown signified through a Secretary of State. The Governor may in cases of vacancies make provisional appointments, subject to the confirmation of the Crown. Members of the Executive Council can be dismissed by the Crown alone, but in case of urgency may be suspended by the Governor, who must however at once report fully to the Secretary of State the grounds of his action.

24. In Crown Colonies the Executive Council has the duty of assisting the Governor with its advice, and the Governor is required by his instructions to consult the Council in all matters of importance, except in cases of urgency (when it is his duty at the earliest practicable period to communicate to the Council the measures which he may have adopted with the reasons therefor), and in cases of such a nature that in his judgment the King's service would sustain material prejudice by consulting the Council thereon. Unless otherwise provided in any particular case by law or by his instructions, the Governor may act in opposition to the advice of the Council, but he is then required to report the reasons for his action to the Secretary of State by the first convenient opportunity.

CHAPTER II.—OFFICERS.

25. The regulations in chapter II. do not apply to any officer in a Colony under responsible government except to the Governor in his relation to the Crown.

§ 4. *Appointments.*

26. The regulations as to appointment to public offices are directions given by the Crown to the Governors of Crown Colonies for general guidance and do not constitute a contract between the Crown and its servants.

27. Appointments to public offices are made by authority of His Majesty, and such offices as a rule are held during His Majesty's pleasure but in some few cases are held during good behaviour.

28. The general rule is that appointments to public offices are made by letter signed by the Governor or written by his direction, except in the case of Judges of the Supreme Court who are appointed in His Majesty's name by an instrument under the Public Seal of the Colony. This rule applies equally whether the appointments be provisional or definitive.

29. Public offices are divided into three classes :—

Class I. Those of which the initial emoluments do not exceed one hundred pounds per annum.

Class II. Those of which the initial emoluments exceed one hundred and do not exceed three hundred pounds per annum.

Class III. Those of which the initial emoluments exceed three hundred pounds per annum.

30. When a vacancy occurs in Class I the Governor makes the appointment and reports it to the Secretary of State in the next quarterly return as prescribed by regulation 397.

31. When a vacancy occurs in Class II the Governor reports it immediately to the Secretary of State together with the name and qualifications of the person, if any, whom he recommends for appointment. The Governor's recommendation is usually followed.

32. The powers of the Governor under the two preceding regulations do not extend to the appointment or provisional appointment of a person not resident in the Colony.

33. When a vacancy occurs in Class III the Governor follows the same course as to reporting it, but he is distinctly to inform any person whom he may provisionally appoint that he holds the office only until his appointment is confirmed or superseded under directions from the Secretary of State. The Governor may recommend a candidate for the final appointment but it must be clearly understood that the Secretary of State may select another candidate.

34. In reporting a vacancy in Class III or in reporting the creation of any office in that class, the Governor will furnish in duplicate, in the form given in appendix 1, full particulars respecting the nature and incidents of the office.

35. In the selection of candidates for vacancies in Classes II and III, the claims of meritorious public officers, whether in the service of the same Colony or of some other Colony, will generally take precedence of those of persons new to the public service. In the case of the chief judicial and chief fiscal offices local connection with the Colony by birth, family ties or otherwise will usually be considered to render a candidate ineligible.

36. The Governor will make annually a confidential report on the qualifications of persons in the public service who apply or are fitted for promotion otherwise than in their own department whether in the Colony or elsewhere; and on all officers on the active list of the Army seconded for employment in the Colony.

The Governor will make a similar report in the case of

persons resident in the Colony when such persons apply through him to the Secretary of State for employment in the public service.

37. The claims of candidates for promotion will be considered in order of their seniority, but the selection will be mainly decided by regard to official qualifications. Seniority in any Department is determined by the date of an officer's appointment to the particular grade or class in which he is serving. Seniority as between officers appointed on probation and subsequently confirmed in their appointments is determined by the date of the probationary appointment. Except where otherwise provided at the time of appointment, seniority as between persons selected for appointment from outside the Colony is determined by the date at which they begin to draw any salary of their new office or, where two or more begin to draw such salary on the same date, by the date of the letter from the Colonial Office confirming the selection.

38. Appointments, provisional or permanent, of gentlemen who have been connected with the Governor as private secretaries, Aides-de-Camp or otherwise are open to objection and must not be made without previous reference to the Secretary of State.

39. Whenever an officer of His Majesty's Imperial Forces who is on the half pay or retired list is appointed to a civil situation in any Colony, a report of the appointment specifying the amount of salary and the commencing date for payment thereof is to be made immediately to the Secretary of State for the Colonies, which will be transmitted by him to the proper authorities in this country. Promotions in the Civil Service of such officers are also to be notified forthwith to the Secretary of State for the Colonies for the information of the respective authorities.

§ 5. *Discipline.*

40. Salaried public officers whose remuneration is fixed on the assumption that their whole time is at the disposal of the Government are prohibited from engaging in trade, or employing themselves in any commercial or agricultural undertaking.

41. All salaried public officers, whether or not their whole time is at the disposal of the Government, are prohibited from directly or indirectly making or holding

any local investment, or being connected with any occupation or undertaking, which might bring their private interests into real or apparent conflict with their public duties, or in any way influence them in the discharge of their duties. In all cases of doubt as to the application of this regulation a public officer is required to submit the case for the Governor's decision.

42. No public officer on leave of absence is permitted to accept any paid employment without previously obtaining the express sanction of the Secretary of State or, if his leave is spent in the Colony, of the Governor.

43. No public officer is to undertake any private agency in any matter connected with the exercise of his public duties.

44. No public officer can be permitted to be the editor of a newspaper or directly or indirectly to take part in the management of it. He may not contribute anonymously to any newspaper in the Colony or elsewhere; nor may he write on questions which can properly be called political or administrative, though he may furnish signed articles upon subjects of general interest.

45. No public officer whether on duty or on leave of absence is to allow himself to be interviewed on questions of public policy or on matters affecting the defence and military resources of any British possession.

46. Governors, Lieutenant-Governors, and all other servants of the Crown in a Colony are prohibited during the continuance of their service in the Colony from receiving valuable presents (other than the ordinary gifts of personal friends), whether in the shape of money, goods, free passages or other personal benefits, and from giving such presents.

This regulation applies not only to the officers themselves, but also to their families, and officers will be held responsible for its observance by their families. It is not intended to apply to cases of remuneration for special services rendered and paid for with the consent of the Government. The regulation may be relaxed upon an officer's final departure from the service of the Colony, but only with the special permission of the Secretary of State previously sought and obtained.

Money which has been subscribed with a view of marking public approbation of an officer's conduct may be dedicated to objects of general utility and connected with

the name of the person who has merited such a proof of the general esteem.

47. Presents from kings, chiefs or other members of the native population in or neighbouring to the Colony, which cannot be refused without giving offence, will be handed over to the Government.

When presents are exchanged between Governors or other officers acting on behalf of the Colonial Government in ceremonial intercourse with native kings, chiefs, or others, the presents received will be handed over to the Government, and any return presents will be given at the government expense.

48. Governors will not without special permission accept or forward any articles for presentation to His Majesty.

49. Holders of patent offices may be removed from such offices by the Governor and Council under the second section of the Act 22 Geo. 3, c. 75, but care must be taken that the officer is heard after being apprised of the charge against him, and it is convenient that the course prescribed in case of suspension should be pursued in any proceedings for removal. Against any such removal an appeal lies to His Majesty in Council, which should be prosecuted like any other appeal.

50. Every other public officer holds office subject to the pleasure of the Crown, and the pleasure of the Crown that he should no longer hold it may be signified through the Secretary of State, in which case no special formalities are required.

51. An officer who has not been appointed by virtue of a Warrant from the Crown, and whose pensionable emoluments do not exceed £100 a year, may be dismissed by the Governor, provided that in every such case the grounds of intended dismissal are definitely stated in writing, and communicated to the officer in order that he may have full opportunity of exculpating himself, and that the matter is investigated by the Governor with the aid of the head of the department.

In lieu of dismissal the Governor may remove the officer to an office of lower rank in the service, or may require him to serve in his original office at a reduced salary, either permanently or for a stated period, or may deduct a portion of salary due, or about to become due, to the officer. Such dismissal or other punishment will not

require the confirmation of the Secretary of State, but any memorial from the dismissed officer must be forwarded to the Secretary of State without delay with a short statement of the grounds of dismissal or other punishment.

52. Notwithstanding the above provisions, if the Governor considers that any such officer should be removed on grounds of general inefficiency, he must call for a full report from the heads of the departments in which the officer has served ; and, if satisfied after considering that report that it is necessary in the interests of the public service, he may remove the officer. In every such case the question of pension will be dealt with under the laws or regulations of the Colony.

53. In the case of any officer whose pensionable emoluments exceed £100 a year, the Governor may suspend him from the exercise of his office and from the enjoyment of his salary, in which case the following regulations (54 to 71) must be strictly observed, unless the mode of suspension is otherwise provided for by local law.

54. The Governor shall signify to the officer, by a statement in writing, the grounds of the intended suspension, and shall call upon him to state in writing before a day to be specified (which day must allow a reasonable interval for the purpose) any grounds upon which he relies to exculpate himself.

55. If the officer does not furnish such statement within the time fixed by the Governor, or if he fails to exculpate himself to the satisfaction of the Governor, the Governor shall cause the officer to be informed that on a specified day the question of his suspension will be brought before the Executive Council, and that he will be allowed, and, if the Council so determine, required to appear before the Council and defend himself orally.

56. For the purpose of the enquiry the Governor will appoint a Committee consisting of the Attorney-General as chairman and two other members of the Executive Council. If the head of the officer's department is a member of the Council, he will be one of the members of the Committee.

57. If witnesses are examined by the Committee, the officer must be allowed the opportunity of being present and of putting questions on his own behalf. The officer must also be given a copy of any documentary evidence that is to be used against him, and that has not been already furnished to him.

58. The Council will not itself hear witnesses unless under special circumstances and at its own discretion ; but if upon considering the report of the Committee the Governor in Council should consider that the enquiry ought to be amplified in any respect, he may refer any point back to the Committee for further evidence if necessary and then decide upon their report.

59. If in the course of the inquiry further grounds of suspension are disclosed, the Governor, if he thinks fit to proceed upon such grounds, shall furnish the officer with a written statement thereof and shall take the same steps as are above prescribed in respect of the original grounds of suspension.

60. If in any case the Governor considers that the interests of the public service require that an officer should cease to exercise the powers and functions of his office instantly, or before the proceedings above prescribed can be completed, he may at once interdict the officer from the exercise of the powers and functions of his office. Until proceedings have been taken for the suspension of an interdicted officer he shall in all cases be allowed to receive such proportion of the salary of his office, not being less than one-half, as the Governor shall think fit ; but no such officer may be formally suspended from his office or deprived of his whole salary, except upon such formal proceedings as are above prescribed, which must in all cases be taken with as little delay as possible. If such proceedings do not result in the suspension or other punishment of the officer, he will be entitled to the full amount of salary which he would have received if he had not been interdicted.

61. If upon considering the report of the Committee the Governor is of opinion that the officer deserves punishment, but not the full penalty of suspension, he may remove the officer to an office of lower rank in the service or may require him to serve in his original office at a reduced salary, either permanently or for a stated period, or may deduct a portion of salary due or about to become due to the officer. The Governor-in-Council may, if necessary, refer any point back to the Committee for further enquiry or evidence.

62. If the officer is suspended or otherwise punished as above mentioned, the Governor shall, without loss of time, report the matter to the Secretary of State for

approval and confirmation, transmitting the minutes of Council, the report of the Committee, the written statements and all material documents relating to the case. If the officer is suspended, the Governor shall at the same time transmit the usual return required in the case of a vacancy.

63. If the suspension is not confirmed by the Secretary of State, and no other punishment is awarded, the officer will be entitled to the full amount of salary which he would have received if he had not been interdicted or suspended, even though the officer discharging the functions of the office in the meantime has been allowed to receive some portion of the salary of the office.

64. If the officer is suspended, the Secretary of State, instead of confirming the suspension, may direct the Governor to subject the officer to one of the lesser punishments above mentioned ; or if, in lieu of suspension, the officer has been so punished by the Governor, the Secretary of State may direct the Governor to reduce or to increase the punishment already awarded.

65. If the suspension is confirmed by the Secretary of State, the Governor shall forthwith cause the officer to be so informed and thereupon his office shall become vacant.

66. If the suspension is confirmed by the Secretary of State, all salary will cease from the day of suspension. Pending the decision of the Secretary of State, the Governor, with the advice of the Executive Council, may grant an alimentary allowance to an officer who has been suspended, and who appears urgently to need such assistance.

67. An officer whose suspension is confirmed by the Secretary of State forfeits all claim to a retiring allowance, even though he should have paid contributions towards such allowance.

68. If criminal proceedings are instituted against a public officer, proceedings for his suspension upon any grounds involved in the criminal charge shall not be taken pending the criminal proceedings.

69. If an officer is convicted on a criminal charge the Governor may cause the proceedings of the Criminal Court on such charge to be laid before the Executive Council, and if the Council are of opinion that the officer should be suspended on account of the offence for which he has been convicted, he may thereupon be suspended without

taking any of the proceedings above prescribed, but his suspension must be reported to the Secretary of State for approval and confirmation.

70. An officer acquitted of a criminal charge is not thereby rendered exempt from suspension on account of his conduct in the matter ; and the Governor, if he thinks fit, may take the usual proceedings for the purpose.

71. An officer who is under suspension may not leave the Colony during the interval before he is reinstated or dismissed, without the leave of the Governor.

72. Any officer, whether under suspension or not, who is absent from the Colony without leave will be held to have thereby vacated his office.

73. Notwithstanding the above provisions, if the Governor considers that an officer whose pensionable emoluments exceed £100 a year should be removed on grounds of general inefficiency which cannot properly be dealt with by specific charges under the foregoing rules, he must submit a full report upon the case to the Secretary of State, forwarding statements from the heads of the departments in which the officer has served ; and if the Secretary of State is satisfied that the officer's removal is necessary in the interests of the public service it will be carried into effect by an intimation to the Governor that it is the pleasure of the Crown that the officer should no longer hold his office. In every such case the question of pension will be dealt with under the laws or regulations of the Colony.

§ 6. *Salaries.*

74. On appointment to an office of a person not within the Colony, half salary, if available, will be allowed as a general rule from the date of embarkation, and full salary, if available, from the date of arrival in the Colony, provided that the officer proceeds direct to the Colony to which he is appointed ; otherwise he will be allowed to draw half salary for such time only as is ordinarily required to perform the journey between the point of embarkation and that of arrival in the Colony.

75. No advance of salary is allowed to officers either on first appointment or on leave of absence, except in special cases to be determined by the Secretary of State ; and the officers to whom it may be granted must sign an agreement with the Crown Agents in the form given in

appendix 2. Collateral security will be required when the advance exceeds a month's salary. The security of another officer serving in the same Colony as the applicant will not be accepted.

76. If an office be vacated in a Colony by the death, removal or absence on half pay leave of the holder, the person appointed by the Governor to act in his stead will receive half the initial salary of the office. Should that person be the holder of another office, but not performing the duties of it while so acting, he may receive in addition half the initial salary of his own office and all the increments which he has earned in that office.

77. Should the person so appointed by the Governor to a vacant office be required at the same time to perform the duties of his own office, he may be allowed half the initial salary of the temporary office together with the whole salary of his own office ; but no person should be appointed to discharge at the same time the duties of two distinct offices whenever any other arrangement may be practicable ; and unless the offices are distinct and separate offices in different departments of the service, or offices not standing to one another in any intimate relation of superiority and subordination, such as two Magistracies, only half salary of each office can be allowed or the officer's own salary if that be greater.

78. The fees of the vacant office (in the absence of any regulation to the contrary) will be paid into the Colonial Treasury, and the Treasury will pay the acting officer one moiety with such further amount as the Governor shall consider advisable in case the services performed are of a special character or involve outlay.

79. Should the officer whom the Governor has appointed temporarily to a vacant office be confirmed therein, he will be entitled to draw the full salary of that office, if available, from the date at which he entered on the duties, but from the date from which he draws such full salary he will not be entitled to salary on account of any other office which he may have held at the same time.

80. When the salary of an officer is on an incremental scale, the holder is not entitled to draw any increment as of right but only by sanction of the Governor. In the case of a subordinate officer a certificate is required from the head of his department that he has discharged his duties with diligence and fidelity.

81. Service for increments is to be reckoned from the day on which an officer first begins to draw any salary of his office. In the case where the salary drawn by the officer at the time of promotion is not less than the minimum salary of his new office he will continue to draw his former rate of salary in his new office ; and the period qualifying for the first increment is to be reckoned from the date at which he began to draw that rate of salary. His first increment will be of such amount as will bring his salary to the next incremental step in the scale of the salary of the new office.

82. The grant of pensions and retiring allowances is governed by the laws or regulations of the Colony concerned. The rates of pension vary in different Colonies, but the general principle is that the pension is based on the length of service and on the average salary drawn during the last three years of service, the maximum being two thirds of final salary. In the case of officers who have served in more than one Colony a separate pension is awarded from each Colony based in most cases on the length of service in that Colony and the final salary drawn in that Colony ; but in certain groups of Colonies the officer receives a total pension of the same amount as if the whole of his service had been in the Colony from which he finally retires. Commutation of pensions is not allowed.

§ 7. *Leave of Absence.*

83. The following regulations (84 to 102) apply to all public officers (other than Governors) except to

- (a) Officers in East Africa, who are subject to special regulations ;
- (b) European Officers in West Africa, to whom the regulations in Section 10 of this Chapter apply ;
- (c) Officers in Malta and Gibraltar, as regards half pay leave, the regulations as to half pay leave applying only to a few officers in those places and the rules of the Home Civil Service as to sick leave being generally in use.

84. Subject to the necessities of the service, leave of absence on half-pay may be granted without any special grounds after six years' resident service from first appointment in the Colony. It may be given after a less duration

of service in cases of serious indisposition, or of urgent private affairs, if the Governor is satisfied that the indulgence is indispensable. In cases of serious indisposition the state of the officer's health must be certified by his medical attendant or, if required by the Governor, by a medical board. In cases of urgent private affairs the nature of such urgent affairs must be stated confidentially to the Governor.

85. In the absence of special grounds half-pay leave must not exceed one-sixth of the officer's resident service in the Colony. On special grounds it may exceed that period by six months.

86. Half-pay leave is primarily intended to enable an officer to recruit his health by change of climate, and it must not be granted to be spent in the Colony except in special circumstances.

87. The Governor may not in any case grant more than twelve months' half-pay leave, but may report to the Secretary of State the period for which the leave may be extended without injury to the public service. The officer seeking an extension must apply to the Secretary of State in sufficient time, if practicable, to allow of reference to the Colony. Leave will not be extended as a matter of course nor unless public convenience permits.

88. When an officer receives, in addition to the salary of his appointment, an allowance granted to himself personally, and not permanently attached to his office, he may, when absent on half-pay leave, draw only half of such personal allowance, the remaining moiety being left undrawn and lapsing to the Colonial Treasury. The undrawn moiety of the increments of salary of the absent officer will similarly lapse.

89. Governors will report to the Secretary of State each case in which leave of absence has been granted, transmitting a certificate in the form given in appendix 3. The officer proceeding on leave will be furnished with a duplicate of the certificate to enable him to draw his salary. A third copy of the certificate will be sent direct to the Crown Agents for the Colonies when the officer's salary is to be paid through them, with instructions to issue the salary accordingly as it becomes due.

90. In special cases where an officer has served in one Colony for some years with little or no leave immediately preceding his transfer to another Colony, the Governor of

the latter Colony may, as an act of grace, recommend him for special leave in respect of his service in the former Colony, such recommendation being accompanied by any necessary particulars of former service and of the last leave taken in respect thereof. The amount of leave which should be shewn on his leave certificate as his proper claim should be calculated according to the length of service in the Colony in which he is serving.

91. When an officer is entitled to half-pay leave no private arrangement made with the object of securing to him more than half-pay will be allowed.

92. An officer on leave may receive so much of any allowance for house rent as may not be wanted for the acting officer, the amount so allowed being reported on the leave certificate.

93. No part of any horse or travelling allowance and no fees will be paid to an officer on leave.

94. On arriving in this country the officer on leave will report his arrival by letter to the Colonial Office, mentioning his address, and he will similarly notify any subsequent change of address. Treasurers and Auditors of colonies whose accounts are subject to audit in this country should also send their addresses to the Comptroller and Auditor General.

95. Except in very special cases, as of unbroken official residence in the same Colony for 15 years, no extensions will exceed six months at a time, nor will any officer on leave be allowed to receive half salary continuously for more than the following periods in respect of the following Colonies :—

	Months.
Mediterranean Colonies	9
West Indies, Bermuda, St. Helena, and Falkland Islands	18
Mauritius, Ceylon, Hong Kong, Straits Settlements, and Fiji	24

96. The foregoing regulations do not apply to vacation leave not exceeding, in the case of ordinary civil officers, three calendar months during and in respect of any two consecutive years' service. It is not necessary that any specific period should elapse between two successive grants of vacation leave ; but an officer will not be granted his full three months at the beginning of a biennial period without some special reason.

97. In the case of judicial or educational officers, such vacation leave may extend to, but must not exceed, the ordinary vacations of the court or institution to which they belong ; and they may generally, when absent on half-pay leave, receive full pay during any ordinary vacation of such court or institution which may occur during the period of their leave of absence. In Colonies where there is no ordinary vacation of the Court or no vacation exceeding one month at one time, a judicial officer may have the leave allowed to ordinary civil officers.

98. Vacation leave need not be reported to the Secretary of State unless the officer intends to visit the United Kingdom, in which case his departure must be reported as required when half-pay leave is granted. There is no abatement of salary during vacation leave ; but the leave must be duly recorded and arrangements must have been made, and approved by the Governor, for the adequate discharge of the officer's duties without cost to the public, except in very special circumstances.

99. Short periods of absence from duty owing to sickness are allowed on full pay, in accordance with the local rules of each Colony, without affecting vacation leave.

100. An officer applying for leave with the intention of retiring must only receive such term of leave as will allow time for a decision upon his application for retirement ; and the Governor giving leave under such circumstances will report the matter to the Secretary of State. An officer's salary will in such case cease and his pension commence when his retirement is sanctioned.

101. If an officer retires during his leave of absence without having originally given notice of his desire to do so, the date at which his half-salary is to cease will be determined according to the circumstances of the case.

102. Leave will count from the date of relinquishment to that of resumption of duty.

§ 8. *Salaries and leave of Governors.*

103. A Governor is appointed during His Majesty's pleasure, but his tenure of office is as a rule confined to a period of six years from his assumption of the administration.

104. When the office of Governor becomes vacant or when the Governor is on leave, other than full pay leave,

the person succeeding to the administration of the Government will (if previously resident in the Colony) receive half of the salary of the Governor. If he be an officer in the service of the Colony, he will receive in addition half the salary of his own office.

105. Should the person called to the temporary administration have been transferred from the public service elsewhere, he will receive the whole salary of the Governor, if available, but in that case he will not be entitled to any portion of the salary of the office from which he has been transferred. During the absence on leave, other than full pay leave, of a Governor and after the embarkation of a newly appointed Governor, such person is only entitled to the half salary available. Whether he can draw also half the salary of the office from which he has been temporarily transferred will depend on the arrangements made for payment of his substitute, and will be decided in each instance by the Secretary of State.

106. The leave of Governors is regulated by special rules of local application; but in most of the Crown Colonies the Governor may be granted leave with full salary, exclusive of entertainment or duty allowance, for a period not exceeding six weeks in any one year. The officer administering the government is entitled in the absence of the Governor from the Colony to draw in full any allowance provided for entertainment and also any duty allowance.

107. If the period of a vacancy or of the absence of the Governor should exceed nine months, and there should be any salary available, the Secretary of State will approve such arrangements as may appear reasonable for the increase of the salary of the temporary holder for the period of excess.

108. On appointment to a Government, half salary when available and when permitted by law will be allowed as a general rule from the date of embarkation from England or a colony. An officer succeeding to the administration or the provisional administration of a Colonial Government will be entitled to draw full or half salary, as the case may be, in respect of the day on which he assumes the administration. The officer whom he succeeds will not be entitled to any payment for that day, except the half salary granted in cases of absence on leave.

109. If a Governor is transferred from one colony to

another and comes to England on his way thereto, he will, if the Secretary of State is satisfied that such return is unavoidable or in furtherance of the public interest, usually receive the half salary of the Government which he relinquishes, until the date of his embarkation from England for the Government to which he is appointed ; but if such half salary is not available he will usually receive the half salary of the new Government. If no half salary is available from either Government he can receive no salary.

§ 9. *Passages.*

110. The following is the scale of allowances to be granted from Imperial Funds to Governors, including in that term all officers administering governments, where appointed for the usual term of years, for their passages from this country :

Australia : Governor-General	...	...	£2,000
Australian States	...	...	800
Bermuda	...	...	350
British Honduras	...	...	300
Canada : Governor-General	...	...	400
Cape of Good Hope	...	...	500
Ceylon	...	...	700
Cyprus	...	...	400
East Africa Protectorate	...	...	350
Falkland Islands	...	...	400
Fiji	...	...	800
Gambia	...	...	150
Gibraltar	...	...	200
Gold Coast	...	...	200
Hong Kong	...	...	800
Malta	...	...	300
Mauritius	...	...	700
Natal	...	...	450
Newfoundland	...	...	300
New Zealand	...	...	1,000
Northern Nigeria	...	...	200
Nyasaland	...	...	450
Orange River Colony	...	...	450
St. Helena	...	...	300
Seychelles	...	...	400
Sierra Leone	...	...	200
Somaliland	...	...	250

South Africa : High Commissioner.	} Combined offices }	£1,200
Transvaal : Governor.		
Southern Nigeria		200
Straits Settlements		800
Uganda		400
Weihaiwei		500
West Indian Colonies		350

111. A Governor will be granted the same amount of passage allowance on retiring at the expiration of his term of office or on being transferred to another appointment, but he must not draw for the amount without the previous sanction of the Secretary of State. If, however, he comes home on leave of absence or is relieved at his own request, before the expiration of his term of office, he must provide his own passage.

112. If a Governor is transferred to another appointment he will not be entitled to passage allowance to this country from the Colony from which he is so transferred and also from this country to the Colony to which he is about to proceed, unless the Secretary of State is satisfied that his return to this country was unavoidable, or in furtherance of the public interests ; but the allowance to be granted to him will be calculated according to the probable expense of the direct passage from one Colony to the other, estimated on the same principle as the passage allowance from England. In the case of a public officer (not a Governor) or other person resident in a Colony who may be appointed to the government of another Colony, the same principle will be followed as nearly as circumstances will admit. A Governor who may return to this country for other reasons than those above stated, or who is transferred while he is on leave in this country, will be entitled to the single passage allowance from England to his new Colony, unless that allowance be greater than the sum which might have been allowed for a direct journey from the old Colony to the new one, in which case the latter amount only will be allowed.

113. When a Governor or other officer is proceeding to another Colony to administer the government temporarily, or returning therefrom, he will be allowed from Imperial funds such expenses as the Secretary of State may deem to have been reasonably incurred for the removal of himself and his family.

114. No passage in His Majesty's ships is to be given to Governors or other public officers at the public expense except on the application of the Governor to the senior naval officer on the spot. The expense for the entertainment of such passengers will not be paid from public funds, unless the Secretary of State approves. Whenever a Governor has occasion to apply to the senior naval officer for a passage in one of His Majesty's ships for himself, or for any officer under his Government, he must immediately report the case to the Secretary of State, informing him at the same time of the circumstances in which the application was made.

115. The expense for the entertainment on board of His Majesty's ships of a Governor or other public officer must be paid to the paymaster of the ship at the end of the voyage, and, if possible, before leaving the ship.

116. If such expense is to be charged on the Imperial or Colonial Treasury, it may be defrayed by a bill drawn in the former case on the Paymaster-General, and in the latter case on the Colonial Government. Such bills must be drawn at not less than ten days' sight, either by the Governor or with his written sanction. In case the expense is to be borne on Imperial Funds, the Governor will report by the first opportunity his having given such sanction, and will direct the public officer to whom it may have been given to transmit an immediate and direct advice to the Secretary of State of his having drawn the bill, and to forward at the same time the Governor's sanction for his having done so, and a receipt from the paymaster of the vessel for the amount so drawn.

117. The scale of allowances for entertainment on His Majesty's ships at the table of the Captain or Commanding Officer is as follows :—

- I. For any Governor or High Commissioner whose salary is not less than £3,000 per annum, exclusive of allowances, £4 per diem for the first *seven* days, and afterwards 21s. a day.
- II. For any other Governor, or for a Lieutenant-Governor, Administrator or Commissioner, £3 per diem for the first *seven* days, and afterwards 21s. a day.
- III. For the persons composing the suite of Governors, &c., 21s. a day for each male person above the age of 16; two-thirds of that sum for

every female above 16 ; one-third for such of either sex as shall be between the ages of 7 and 16 ; and one-fourth for such as may be under 7 years of age.

IV. For other public officers 21s. a day for the first *fourteen* days, and 15s. a day afterwards ; and the proportions with respect to age and sex, as stated in the preceding paragraph.

Payment for entertainment in His Majesty's ships is to be calculated according to the dates of the first and last dinners taken on board.

118. When a Governor or other public officer is proceeding in a ship of war on a tour of inspection which requires him to disembark at various ports, the higher rate per diem will in general only be paid for the seven days' entertainment following his first embarkation. If there are special reasons for repeating this higher rate, it must form a subject of special representation to the Secretary of State before it is made.

119. When a Governor or other public officer disembarks for the purpose of performing bonâ-fide public service, and has not been able to give the Captain or Commanding Officer beforehand such information as to the days on which he will be absent from the ship as will prevent expense in preparing for his entertainment on those days, one-half of the rates of allowance above authorised will be payable in respect of such absence, and each day in respect of which such half rates are paid will be counted as a full day for the purpose of computing the seven or fourteen days referred to in the preceding regulations.

120. When a Governor or other public officer who is entitled to conveyance at the expense of the Imperial Treasury has to obtain passages in mail packets or private ships, it will be necessary that certified statements of the expenses and of the dates at which they were incurred should be sent without delay to the Secretary of State, supported by such vouchers as can reasonably be procured. Evidence of the ordinary kind, as reference to a tariff (if any) or the certificate of two merchants, should as a rule be forwarded, that the rate of charge is usual or reasonable. The statements of officers other than the Governor must bear his counter signature. The expenditure will be subject to review, and if necessary to disallowance, by the Secretary of State ; and it will be desirable, though not

indispensable, that his sanction should be obtained before bills be drawn for the sums spent. Such bills should be drawn on the Paymaster-General, at not less than ten days' sight, and an immediate and direct advice should in each case be sent to the Secretary of State.

121. On appointment to an office the salary of which does not exceed £500 per annum, the officer selected will be entitled, if allowed by local law or regulation, to a free passage from this country from Colonial funds for himself and for his wife and children not exceeding four persons besides himself, if they accompany him or follow him within twelve months. The person so appointed will be required to execute an agreement in the form inserted in appendix 4.

When an officer is transferred from one Colony to another, he will be entitled to free passages by the cheapest and most direct route under similar conditions.

No outfit is allowed on any occasion.

§10. *Leave and Passage Rules in West Africa.*

122.—(a) Subject to the necessities of the Service, European officers, that is to say, officers who were not themselves born in West Africa and neither of whose parents was born there, may, after every tour of 12 consecutive months of residential service, be granted vacation leave with full pay for two calendar months *plus* the time necessarily taken on the journey to England; and, if specially detained by the Governor on public grounds after the completion of a tour of service, they may be granted vacation leave for ten days more with full pay in respect of each calendar month that they may have been detained, but no additional leave will be granted in respect of any fraction of a month.

(b.) In the case of officers who are returning to West Africa, there may be added to their vacation leave a further period of leave with full pay, known as "return leave," for two calendar months *plus* the time necessarily taken on the journey from England. Officers to whom return leave is granted will be required to sign an agreement to the effect that, in the event of their failing to return to the Colony or Protectorate they will, if called upon to do

so, refund the amount of any pay drawn in respect of such leave.

123.—(a) Officers invalided before completing a tour of service may be granted sick leave with full pay for the time necessarily taken on the journey to England *plus* five days in respect of each completed calendar month of residential service.

(b) In addition to the sick leave which may be granted under the foregoing rule, officers returning to West Africa may be granted "return sick leave" with full pay for five days more (making ten days in all), in respect of each completed calendar month of residential service *plus* the time necessarily taken on the journey from England, subject to the same conditions with regard to repayment and date of embarkation as return leave.

124. No extension of vacation leave or sick leave will be granted with full pay, but in exceptional circumstances, such as continued ill-health, officers who are not returning may be granted an extension of leave with half pay for any period not exceeding four calendar months, at the discretion of the Secretary of State.

125. Return leave or return sick leave may be extended with half pay on the ground of ill-health for any period not exceeding four calendar months; or with full pay if the officer is detained in England by the Secretary of State on public grounds.

126. Any extension of leave, however short, which may be granted on any other grounds than those mentioned in the two foregoing regulations must be without pay.

127. An officer returning to West Africa will be required to embark by the first steamer leaving England after the date on which his leave of absence expires, and will be allowed pay at the rate which he is then drawing for any days which may elapse between the expiration of his leave and the departure of the steamer; provided that, if there is a later steamer which is timed to arrive at his destination before the first one, he will be required to proceed by the later one. Extensions of leave will date from the expiration of the original leave, and not from the day on which the officer would have had to embark if his leave had not been extended.

128. If invalided out of the Colony, but not to Europe, an officer may either draw full pay and pay all his own expenses or draw half pay and have the cost of his passages

paid by the Government, as the Governor may decide ; and in such cases (that is to say, if the officer does not visit Europe) he will not be required to begin a new tour of service on his return, but the two periods of service will be regarded as consecutive residential service. Leave granted under this rule should not exceed three months, and must be reported to the Secretary of State.

129. Officers desiring leave, on the ground of "urgent private affairs," before completing a tour of residential service, may, if specially recommended by the Governor, be allowed leave without pay, or if they have completed six months of residential service, leave with half pay, at the discretion of the Secretary of State ; but such leave must in no case exceed four months, inclusive of the time taken on the journeys. Officers to whom leave is granted under this regulation commence a fresh tour of service on their return to duty.

130.—(a) Every officer before applying for permission to proceed on leave of absence will obtain from the medical officer of his station a certificate as to his state of health, and, in case he is not in good health, the certificate must contain a recommendation as to the course he should pursue on his arrival in the United Kingdom, and must be accompanied by the notes of the case. He will forward these papers to the Governor through the proper channel when applying for leave of absence, and they will be enclosed in the despatch notifying to the Secretary of State the leave of absence which has been granted.

(b) When the officer arrives in the United Kingdom he will receive instructions to present himself to one of the medical advisers of the Colonial Office if that course is recommended by the local medical officer, and in any case he will be required to show that the recommendations of the local medical officer are being carried out.

(c) If an officer falls ill so as to require medical attendance during the voyage home or during his leave of absence and remains ill for a week, he will report the fact to the Colonial Office and will send a fortnightly report from his medical attendant as long as he remains under his care.

(d) Unless these rules are observed, an officer will not be entitled to pay during any extension of leave which it may be necessary to grant him on the ground of ill-health.

131. Officers to whom the foregoing regulations of this section apply are required to discharge any duties upon which the Governor may think it desirable to employ them ; and they are not entitled to receive any available half salary under Regulations 76, 77, 104, 105 and 108, in addition to the salary of their own office, for performing the duties of an office vacated by the death or removal or temporary absence of the holder, but they will draw the duty allowance when acting in any office to which such an allowance is attached.

They may also be required by the Secretary of State to discharge any duty or to go through any course of instruction which he may think necessary during their leave of absence, and will not be entitled to any additional remuneration or leave of absence in consideration of such employment. Allowances granted to cover necessary out-of-pocket expenses are not regarded as remuneration.

132. Free passages to England and out again will be allowed to all officers under the rank of Governor who may be granted leave of absence under regulations 122 and 123 ; and a free passage out will be allowed on their first appointment to all such officers on their executing the usual agreement under which they will be bound to refund the cost of the passage in the event of their relinquishing their appointment within three years from the date of their arrival in the Colony or Protectorate for any other reason than bodily or mental infirmity. Passages will not be granted to wives or children under regulation 121.

133. If an officer is transferred while in West Africa from one West African Colony or Protectorate to another, he will be regarded as having completed a tour of service in the Colony or Protectorate to which he is transferred when the sum of his service in the two Colonies or Protectorates amounts to twelve months, and the whole of his salary during leave of absence will be paid from the funds of the last Colony or Protectorate.

134. Persons engaged under agreements in the West Indies or Asia for certain subordinate posts in West Africa are employed on special terms as to leave of absence, under which, after three consecutive years of residential service, they may be granted vacation leave with full pay for two calendar months *plus* the time necessarily taken on the journey to England, and (if they are returning to West Africa) return leave with full pay for two calendar months

plus the time necessarily taken on the journey from England, with free passages to and from their homes. Such persons may also be granted the same vacation for the purpose of relaxation from business as is allowed to native officials of similar grade, but this annual vacation must not be continuous with the vacation leave or return leave provided for in their agreements.

135. The foregoing regulations (122 to 134) do not apply to native officers, that is to say, officers who were themselves born in West Africa or whose parents were either of them born there. All such officers are subject to the general regulations as to leave of absence and passages, with the exception that they are not entitled to any pay under regulations 76 and 77, when acting in the place of an European officer. They will, however, in lieu of such pay, draw the duty allowance when acting in any office to which a duty allowance is attached; and when they are acting for an European officer and not receiving any duty allowance, the Governor may, if he thinks fit, award a gratuity in respect of such acting service, subject to the approval of the Secretary of State. On the other hand, the regulations numbered 84 to 88, 90, 91, 92 and 95 to 99, do not apply to European officers.

CHAPTER III.—CEREMONIES.

136. The regulations in Chapter III. apply to all Colonies and Protectorates except when otherwise stated.

§ 11. *Precedence.*

137. The precedence of officers in Colonies is determined by local enactments, by Royal Charters, by Instructions either under the Royal Sign Manual and Signet or through the Secretary of State, or by authoritative local usage.

138*. In the absence of any special authority Governors will guide themselves by the following general table of Colonial precedence:—

The Governor or officer administering the Government.

The Lieutenant-Governor.

The Senior Officer in command of the troops, if of the rank of a General, and the officer in command of His Majesty's Naval Forces on the

* NOTE.—This regulation has not yet been approved and the table must be regarded as provisional only.

Station, if of the rank of an Admiral, their own relative rank being determined by the King's Regulations on that subject.

The Bishop.

The Chief Justice.

The Senior Officer in command of the troops, if of the rank of Colonel or Lieutenant-Colonel, and the officer in command of His Majesty's Naval Forces on the Station, if of equivalent rank, their own relative rank being determined by the King's Regulations on that subject.

The Members of the Privy or Executive Councils.

The Puisne Judges (in Crown Colonies).

The President of the Legislative Council.

The Members of the Legislative Council.

The Speaker of the House of Assembly.

The Members of the House of Assembly.

The Colonial Secretary (not being in the Executive Council).

The chief Commissioners, Government Agents or Residents of provinces.

The Attorney-General (not being in the Executive Council).

The Solicitor-General.

The Senior Officer in command of the troops, if below the rank of Colonel or Lieutenant-Colonel, and the Senior Naval Officer of corresponding rank.

The Auditor-General or Inspector-General of accounts.

The Treasurer, or other principal financial officer.

The Principal Medical Officer.

The chief officer of customs.

The Director of Public Works or Surveyor-General.

The Clerk of the Executive Council.

The Clerk of the Legislative Council.

The Clerk of the House of Assembly.

} Not being members of Executive or Legislative Councils.

In Colonies possessing responsible government, and having no special table of precedence, the Puisne Judges take precedence next after the Speaker of the House of Assembly.

139. When two or more Colonies are comprised within

one military or naval command, the military and naval officers holding the commands in any one of such Colonies in the absence of the superior commanding officers will take the precedence assigned to them in the Colonial Regulations, and will retain that precedence notwithstanding the presence of the chief superior officers of the whole military and naval commands. No other military or naval officers have any place at all in the general table of Colonial precedence, and the places accorded therein to the Senior Military Officer and the Senior Naval Officer have no connection, except as between those two officers, with the regulations governing military and naval precedence.

140. When a naval officer is a member of a Court of Enquiry into the circumstances attending the loss of a merchant ship but does not preside over the Court he should sit at the right hand of, and so next in seniority to, the President.

141. The precedence of Members of Councils in Crown Colonies between themselves is regulated by the Royal Instructions.

142. Members of the Royal Family take precedence next after the Governor of the Colony. Persons entitled to official precedence in the United Kingdom, in foreign countries or in any particular Colony are not entitled as of a right to the same precedence elsewhere. In the absence of any special Instructions from the King precedence of such persons will be determined by the Governor. British Subjects enjoying in the United Kingdom precedence by right of birth cannot lose such precedence while either temporarily or permanently residing in a Colony.

§ 12. *Medals and Decorations.*

143. All medals and decorations emanate from the Sovereign and no decoration or medal may be issued without His Majesty's approval having been first obtained. The King's Regulations respecting foreign Orders and Medals are inserted in appendix 5.

§ 13. *Salutes.*

144. The salutes to which Colonial Officials are entitled are determined by the Table in appendix 6.

145. Officers acting temporarily in any civil office are entitled during their temporary tenure to all the honours or salutes that may appertain to such office.

146. Governors are authorised to sanction such salutes as may have been customary, also such as they may deem right and proper at religious ceremonies, and further to cause the usual salutes to be fired at the opening and closing of the Houses of Parliament or Assembly; but these salutes are in no cases to exceed nineteen guns.

147. A Colonial Governor absent from his Colony on leave, or otherwise than on a special mission expressly authorised by His Majesty's Government, is not entitled to receive any salute, or to fly any flag, as these privileges are only permitted when he is actually representing the Sovereign. A Governor so absent should decline all salutes or other official recognitions of a royal character from any foreign ship or troops.

§ 14. *Flags.*

148. The Royal Standard will be flown at Government House on the King's Birthday, and on the days of His Majesty's accession and coronation.

149. The Union Flag, without the badge of the Colony, will be flown at Government House from sunrise to sunset on other days.

150. The Union Flag, with the approved arms or badge of the Colony, emblazoned in the centre thereof on a white shield surrounded by a green garland (as shown in the drawing in appendix 7), will be used by a Governor, a Lieutenant-Governor, or other officer administering a government, when embarked in a boat or other vessel.

151. The British Blue Ensign with the arms or badge of the Colony emblazoned in the centre of the fly, *i.e.*, in the centre of that part between the union jack and the end of the flag, and the pendant (as shown in the drawing in appendix 8), shall be flown by all armed vessels which belong to or are in the service of the Government of a Colony. Such vessels when not armed shall fly a similar blue ensign, but no pendant.

152. All other vessels registered as belonging to His Majesty's subjects in His Majesty's Colonies or Dependencies will fly the red ensign without any badge unless otherwise authorized by warrant from His Majesty or from

the Admiralty. Such warrants have been issued in the case of Canada, the Commonwealth of Australia, and New Zealand. Colonial Merchant Vessels may carry distinguishing flags with the badge of the Colony thereon, in addition to the red ensign, provided that such flags do not infringe Section 73 (2) of the Merchant Shipping Act, 1894.

153. Whenever a requisition is received by any officer in command of one of His Majesty's Ships for the embarkation or conveyance of a Governor, High Commissioner, Lieutenant-Governor, or other officer administering a government, the senior naval officer present may direct the flag which such official is entitled to use to be hoisted at the foretop-gallant masthead of the ship in which he is embarked; provided that after consultation with, and on requisition from that official, the senior naval officer considers it for the benefit of the service about to be performed that such flag should be hoisted, and provided that it is only hoisted or carried within the limits of the Government.

154. If the senior officer considers it, in any circumstances, undesirable to hoist the flag, he will inform the Governor, High Commissioner, or other official concerned, of his reasons, and will at once report the same to the Admiralty.

155. In the event of a Governor, High Commissioner, or officer administering the government of a Colony being detached on a foreign mission in his official capacity, special instructions will be issued in each case as to the flag which should be carried by the man-of-war in which he may be embarked. In the absence of such instructions the senior naval officer present will exercise his discretion in consultation with the official proceeding on the mission.

§ 15. *Visits.*

156. Official visits between Naval Officers and Governors, Lieutenant-Governors and Administrators of His Majesty's Colonies and Protectorates abroad, will be exchanged on the following occasions:—

(a) On the arrival of one or more of His Majesty's ships at a port at which the Governor, Lieutenant-Governor, Administrator or Commissioner of the Colony,

Territory, or Dependency is present, between such officer and the senior officer in command of the squadron or ship.

(b) On the first arrival at such a port of any Flag Officer or Commodore since taking up his appointment.

(c) On a Governor, Lieutenant-Governor, Administrator, or Commissioner newly appointed assuming office, between him and all Flag Officers and Commodores present.

(d) These visits need not be exchanged more than once during the respective tenure of office of the King's representative and the naval officers mentioned above.

157. In exchanging visits,

(a) A Governor will always receive the first visit from the senior officer in command of the squadron or ship.

(b) A Lieutenant-Governor will pay the first visit to a Flag Officer or Commodore, 1st Class, who is a Commander-in-Chief, but will receive the first visit in all other cases.

(c) An Administrator or Commissioner will pay the first visit to all Flag Officers or Commodores, but will receive the first visit in all other cases.

158. Return visits must be paid within 24 hours.

(a) A Governor will return visits in person to all Flag Officers and Commodores.

(b) A Lieutenant-Governor will do so in person to all Flag Officers and Commodores, not being Commanders-in-Chief.

(c) An Administrator or Commissioner will do so in person to all Captains.

(d) A Flag Officer or Commodore will do so in person to all Lieutenant-Governors, Administrators or Commissioners.

(e) In all other cases the return visit will be paid by an Aide-de-Camp or other officer deputed.

159. Should the Governor or any other officer administering the government find that from indisposition or pressure of important business he is unable to return or pay a visit in person he will depute his Aide-de-Camp or some other officer to do so. In like manner should a Flag Officer or Commodore from indisposition or pressing occupation be precluded from paying or returning a visit he will depute his Flag-Lieutenant or other officer not below that rank to do so. In each case the officer failing

to pay the required visit in person will report the circumstance, and the reasons which led to the omission, to the Department under which he is acting.

160. Officers acting temporarily in higher civil offices or commands will, in respect to these visits, be upon the same footing as if they were confirmed in such offices or commands.

161. The senior naval officer present will arrange, when necessary, to provide suitable boats to enable Governors, &c., to pay any official visits afloat, and to re-land them, on their notifying their wishes to that effect.

162. For the purpose of Regulations 156 to 161

(a) The term "Governor" includes the Governors-General of Canada and the Commonwealth of Australia, the High Commissioners for South Africa and the Western Pacific, and the High Commissioners of Northern Nigeria and Cyprus.

(b) The term "Lieutenant-Governor" means a Lieutenant-Governor administering the Government as such. As regards visits, the status of the Commissioner of Weihaiwei is that of a Lieutenant-Governor.

(c) The terms "Administrator" and "Commissioner" signify the Administrator or Commissioner of a Colony, Territory, or Dependency acting in subordination to a Governor or High Commissioner.

§ 16. *Uniforms.*

163. The civil uniform of the first class will be worn by:—

	Governor-General of Canada.
	Governor-General of Australia.
	Governor of Barbados.
"	British Guiana.
"	The Cape of Good Hope.
"	Ceylon.
"	Gibraltar.
"	Hong Kong.
"	Jamaica.
"	Leeward Islands.
"	Malta.
"	Mauritius.
"	Natal.
"	New South Wales.

Governor of New Zealand.
 „ Queensland.
 „ South Australia.
 „ Straits Settlements.
 „ Tasmania.
 „ Trinidad.
 „ Victoria.
 „ Western Australia.
 „ Windward Islands.

High Commissioner of Cyprus.

High Commissioner for South Africa.

164. The civil uniform of the second class will be worn by :—

Governors not entitled to wear the first class uniform.

High Commissioner, Northern Nigeria.

Commissioner, Somaliland Protectorate.

Lieutenant-Governors.

Cabinet Ministers of the Dominion of Canada and the Commonwealth of Australia.

165. The civil uniform of the third class will be worn by officers administering Governments but not holding the rank of Lieutenant-Governor, and may be worn by members of the Colonial Ministry in Colonies having responsible government (other than Cabinet Ministers of the Dominion of Canada and the Commonwealth of Australia) by members of the Privy Council of the Dominion of Canada and by official members of the Privy and Executive Councils of other Colonies.

166. Subject to the sanction of His Majesty, obtained through the Secretary of State on the recommendation of the Governor, the civil uniform of the fourth class may be worn by heads of principal departments not having a seat in the Privy or Executive Councils, and the civil uniform of the fifth class may be worn by heads of subordinate departments and chief assistants in the principal departments; and His Majesty has sanctioned the wearing of the uniform of the fourth and fifth classes by the holders of certain other offices.

167. Private secretaries to Governors or officers administering Governments may wear the civil uniform of the fifth class.

168. No person is entitled without the consent of the King to wear the uniform attached to any office after he

has ceased to hold that office. Such consent can only be obtained on the recommendation of the Governor made through the Secretary of State. No retired officer will be allowed to wear any other uniform than that which was attached to his office during his tenure of it and which he has actually worn.

169. Governors, who at the time of their appointment hold the rank of Admiral in the Royal Navy or of General in the Army, will during their tenure of office continue to wear their naval and military uniforms. Governors not holding such naval or military rank will wear the civil uniform of their class. Governors may, with the special sanction of the Secretary of State, wear the uniform of Lord-Lieutenant at reviews, inspections of naval and military forces, and other similar ceremonies in the Colonies.

170. A white undress uniform has been approved by His Majesty for use in tropical countries on all ordinary ceremonial occasions by members of the Colonial Civil Service entitled to wear the ordinary civil uniform. The adoption of this uniform in any Colony is left to the discretion of the Governor, but if once adopted its use is compulsory on all such occasions. The ordinary civil uniform will however continue to be worn on the occasions of the celebration of the Sovereign's Birthday, the opening or closing of the Legislature, or at the discretion of the Governor on any other special occasion.

CHAPTER IV.—CORRESPONDENCE.

171. The regulations in Chapter IV. apply to all Colonies and Protectorates, with the exception of Nos. 188, 189 and 190, which do not apply to Colonies possessing responsible government.

§ 17. *Colonial Office.*

172. Governors or officers administering governments must address the Secretary of State for the Colonies in all correspondence with His Majesty's Government. Every communication therefore, to whatever public department in this country it may more immediately relate, must be addressed to the Secretary of State for the Colonies, with the exceptions mentioned in regulations 192 to 207.

173. Despatches are classified and should be dealt with as follows :—

(1) *Numbered* despatches which the Governor is to lay before his responsible advisers or the Executive Council, as the case may be, unless there be some special reason to the contrary, which should be reported to the Secretary of State in a confidential despatch. Such despatches may be published unless express directions are given to the contrary. *Circular* despatches and despatches from the Secretary of State marked "*Accounts*," "*Honours*," or "*Miscellaneous*," are to be treated in all respects as numbered despatches, unless also marked "*Confidential*" or "*Secret*."

(2) *Formal correspondence*, such as schedules and records of telegrams, which should not be numbered.

(3) *Confidential* despatches which the Governor may, if he thinks fit, communicate under the obligation of confidence to his responsible advisers or to the Executive Council, as the case may be. No confidential despatch, either to or from the Secretary of State, may be made public without his permission. The Secretary of State will only publish such despatches if he considers it desirable in the public interest, and will as a rule consult the Governor before so doing.

(4) *Secret* despatches, the contents of which the Governor is forbidden to communicate to any one without express authority from the Secretary of State.

174. Whenever it may be found necessary to address the Secretary of State confidentially the communication should be marked "*Confidential*"; but care must be taken that the series of numbered despatches shall contain a full report of all important transactions in the colony; so that, should Parliament call for information as to any of these transactions, a connected and complete account of what has taken place may be afforded by such despatches without adding those which are "*Confidential*." No reference to a confidential despatch should ever be made in a numbered despatch.

175. The Governor will cause the Secretary of State's despatches addressed to himself, as well as copies of his own addressed to the Secretary of State, whether confidential or not, to be deposited in the recognised office of

record in the colony or in some other safe building belonging to the Government. Secret despatches must be deposited in the custody of the Governor for the time being and must be handed by him to his successor.

176. The Governor is forbidden to withdraw at any time any despatch or other public document so deposited.

177. The Governor's despatches should be numbered in succession, commencing annually with a fresh series. Each despatch should be confined as much as possible to a single subject. The paragraphs should be numbered and the enclosures noted in the margin. When any Colonial or Imperial law or any previous letters or despatches are referred to, they must be described by their numbers and dates, either in the body of the despatch or in the margin, and the number of the particular section or paragraph in question must be noted.

178. Each enclosure should be separately numbered or marked and, if in any foreign language except French, should be accompanied by a translation. In the case of printed documents which can be procured without difficulty, six copies should be forwarded.

179. Despatches forwarded to the Secretary of State should be accompanied by a schedule in duplicate, giving their serial numbers, dates and subjects, and also by a statement of the numbers and dates of all despatches which the Governor may have received from the Secretary of State since the preceding occasion. Separate schedules and statements should be furnished for confidential and secret despatches.

180. With the view of facilitating the despatch of business, the Governor will send home by the first mail of every month :—

(1) A schedule of despatches received from the Secretary of State which have been more than a month in his hands without an answer. The cause of the delay should be briefly stated in each case.

(2) A schedule of despatches sent by the Governor to the Secretary of State which appear to have remained unanswered for more than a month after receipt. Attention should be called to any case where inconvenience is occurring or likely to occur by the delay in answering.

181. In the case of telegraphic despatches, the Governor

should transmit by the first opportunity a copy, with a translation, of the code words actually sent.

182. Every Legislative Act must be accompanied by a statement from the Law Officer of the Crown to the effect that in his opinion the Governor's assent may or may not be properly given thereto, and also by a report from the Governor or from the Law Officer giving all requisite explanation respecting the object of the Act and any legal or political question which it may involve. If the Act is based on any Imperial or Colonial statute a reference to that statute should be given.

183. The Secretary of State will not certify signatures other than those of the Governor or the officer administering the government. It is the duty of the Governor to cause it to be made known that the authentication of documents requiring to be certified can only be effected in this manner.

§ 18. *Returns.*

184. All returns, reports, and local publications referred to in the Royal Instructions, or directed in circular instructions from the Secretary of State or in these regulations must be punctually forwarded to the proper department. A list of the more important returns is given in Appendix 9.

185. Reports of the proceedings of each meeting of the Legislature must be forwarded by the earliest opportunity.

186. The Governor will transmit to the Secretary of State twelve copies of all Acts as soon as printed, and fourteen copies will be sent addressed as below :—

1. House of Lords.
2. House of Commons.
3. Board of Trade.
4. British Museum.
5. Bar Library, Royal Courts of Justice.
6. Law Society.
7. Library of the Faculty of Advocates of Scotland.
8. Library of Lincoln's Inn.
9. Library of the Inner Temple.
10. Library of the Middle Temple.
11. Library of Gray's Inn.
12. Library of King's Inns, Dublin.
13. Library of the Royal Colonial Institute.
14. Signet Library, Edinburgh.

187. Four copies of every new compilation or corrected edition of the Colonial Laws will be forwarded to the Secretary of State.

188. As soon as possible after the close of each year the Colonial Secretary will cause the annual Blue Book to be completed, and will certify the accuracy of its contents. The Governor will immediately transmit it in duplicate to the Secretary of State.

189. The Blue Book should be accompanied by a report containing a brief account of the financial position of the Colony, its industries and commerce, the condition of its inhabitants, and other matters of interest to persons outside the Colony, with a summary of the more important occurrences of the past year. Opinions, forecasts, controversial matter, details of merely local interest, and tabular statements other than those required for the elucidation of the text should be excluded.

The report should be arranged under the following heads, omitting those under which there is nothing to record of interest to the general public :—

1. Financial.
2. Trade, Agriculture, and Industries.
3. Legislation.
4. Education.
5. Government Institutions.
6. Judicial Statistics.
7. Vital Statistics.
8. Postal, Telegraph, and Telephone Services.
9. Military Forces.
10. General.

190. The Governor will transmit annually to the Secretary of State a list of capital sentences executed during the year in the Colony.

191. It is desirable that Colonial Governments should arrange for the interchange of reports on subjects of common interest.

§ 19. *Military.*

192. Governors who are actually in command of His Majesty's troops must separate their correspondence with the Secretary of State for the Colonies and the Secretary of State for War, as prescribed in the following regulations 193 to 197.

193. All matters which relate to the discipline of the troops, or to the employment of them in any ordinary and established service, or to the relief of the troops after their

time of local service shall have expired, or to the interior economy of His Majesty's land forces, will properly form the subject of correspondence with the Secretary of State for War exclusively.

194. In the event of actual hostilities with any foreign enemy, or of any extraordinary employment of the troops for the maintenance of the public peace, such occurrences must be reported both to the Secretary of State for War and to the Secretary of State for the Colonies.

195. In the event of its being thought necessary to make or to advise any military convention with the officer in command of the troops of any foreign Power, a Governor commanding His Majesty's troops will at the same time report to the Secretary of State for the Colonies, and to the Secretary of State for War, the measures which he may have so taken, or those which he may wish to recommend for adoption.

196. In case it should be necessary, in order to render the Governor's military reports clear, to make reference, in his correspondence with the Secretary of State for War, to questions connected with his civil authority, he will in every such case at the same time bring such questions under the notice of the Secretary of State for the Colonies.

197. As any attempt to define the limits of a Governor's civil and military correspondence may, from the nature of the case, be imperfect and may omit to provide for some unforeseen exigency, he will best meet the requirements of the Secretary of State for War and of the Secretary of State for the Colonies by conducting his civil correspondence exactly as he would conduct it if he possessed no military command, and *vice versâ*. The two functions of Governor and of Commander of the Forces, though for the time combined in the same person, should be regarded in this respect as entirely separate, and the reports made by the Governor in each capacity should be made precisely in the same manner as if that combination of functions did not exist.

198. When a Governor shall have occasion to report upon, or bring under the consideration of the Secretary of State for the Colonies, matters which involve military as well as civil considerations, or which require the concurrence or decision of the Secretary of State for War, he will first communicate with the officer commanding the forces in the Colony respecting the matters in question,

and, having obtained that officer's opinion or observations thereon, he will transmit the same, with his own report, to the Secretary of State for the Colonies, and will, in every case, furnish the officer commanding the troops with a copy of any report he may make involving military considerations. If the officer commanding considers that these reports require the consideration of the Secretary of State for War, he will forward the duplicates with his observations by the same mail which conveys the original report to the Secretary of State for the Colonies.

199. Similarly under the King's Regulations, when the officer commanding the troops in a Colony desires to bring to the notice of his military superiors any matter which may involve civil as well as military considerations, he will first communicate with the Governor with a view to obtaining his opinion thereon. He will transmit with his own report any opinion or observations he may thus obtain ; and will in every case furnish the Governor with a copy of any reports he may make on subjects other than military discipline and routine. If the Governor considers that these reports require the consideration of the Secretary of State for the Colonies, he will forward the duplicates with his observations by the same mail which conveys the original report to the Secretary of State for War.

§ 20. *Naval.*

200. The Governor will write in his own name to any senior naval officer (that is to say, the senior officer then within his immediate reach), holding the rank of Flag Officer, Captain or Commander, but will communicate with any senior officer of lower rank through his private secretary. In no case will he so communicate through the Colonial Secretary.

201. Any notice or direction, which the Governor may have occasion to convey to the commander of any foreign vessel in the waters of the colony, will be transmitted through the officers of the Colonial Government, and not through the officers of His Majesty's Navy, whose intervention should not be applied for, unless the directions forwarded through the ordinary channel should fail to produce their effect.

§ 21. *Shipping.*

202. The Imperial Acts relating to merchant shipping are :—

1. The Merchant Shipping Act, 1894.
2. The Merchant Shipping Act, 1897.
3. The Merchant Shipping (Exemption from Pilotage) Act, 1897.
4. The Merchant Shipping (Liability of Shipowners) Act, 1898.
5. The Merchant Shipping (Mercantile Marine Fund) Act, 1898.
6. The Merchant Shipping (Liability of Shipowners and others) Act, 1900.
7. The Merchant Shipping Act, 1906.

Under these Acts certain duties in relation to merchant shipping are imposed on officers in British possessions. Officers who are entrusted with duties in connection with merchant shipping will make themselves familiar with the provisions of the Acts.

203. Detailed instructions with regard to general duties in connection with merchant ships and seamen are contained in the "Instructions to Officers in British Possessions Abroad" issued by the Board of Trade ; and instructions on matters relating to the registry of ships are contained in the "Instructions to Registrars of Shipping" issued by the Commissioners of Customs with the approval of the Board of Trade. Officers in Colonies performing duties in connection with shipping will be guided by these Instructions.

204. At the end of each year the colonial officer performing the duties of Registrar of Shipping will prepare and transmit to the Registrar-General of Shipping and Seamen, 30, Carlisle Place, Victoria Street, London, S.W., an account made up to the 31st December showing :—

- (a) the names and particulars of all ships on the register of the port on the previous 1st January, and
- (b) the names and particulars of all ships registered at the port during the year or of those whose register has been closed. In the latter case, the cause of closing the register should be stated. At the end of the list an abstract should be given of the number and tonnage of

vessels belonging to the port on 31st December. It is important that this list should be transmitted as early as possible in the month of January.

205. Notice of any new light-houses, buoys or beacons placed or erected on the shores of the Colony, and of any alterations in those already existing, will be forwarded as early as possible by the Governor to the Board of Trade, who will communicate the information to the Admiralty for publication.

These notices should be given in the form shown in Appendix 10, which in the case of buoys or beacons should be amended as necessary.

206. Any information of interest to navigators, such as the formation or discovery of new reefs, shoals or currents, should also be forwarded by the Governor to the Board of Trade as early as possible.

207. For the purposes of the Wreck Abstract which is presented annually to Parliament, particulars of every casualty to shipping on the shores of any British possession, or to any British shipping at sea concerning which information can be obtained, should be forwarded by the proper officer in the Colony to the Assistant Secretary, Marine Department, Board of Trade, as soon as possible after the occurrence; and a summary of such casualties should, if possible, be forwarded to the same Department at the end of every year.

Forms for the purpose of making such returns will be supplied on application by the Board of Trade.

§ 22. *Consular.*

208. Communications from the Governor to a British Consul-General should be signed by the Governor.

209. Communications from the Governor to a British Consul, a foreign Consul or Consul-General, should, in the case of a Crown Colony, be signed by the Colonial Secretary, and in the case of a Colony having responsible government, by the Governor's private secretary.

210. Communications from a Consular Officer to the Governor should be signed by the senior officer, not by a subordinate.

§ 23. *Individuals.*

211. Persons in a Colony, whether public functionaries or private individuals, who have any representations of a public or private nature to make to the Government, should address them to the Governor through the Colonial Secretary. The duty of the Governor is to consider and act upon each such representation as public expediency or justice to the individual may appear to require, with the assistance in certain cases of his Executive Council; and if he doubts what steps to take thereupon, or if public advantage may appear to require it, he will refer the matter to the Secretary of State.

212. Every individual has the right to address the Secretary of State, if he thinks proper; in which case he must transmit such communication, unsealed and in triplicate, to the Governor requesting him to forward it in due course to the Secretary of State. Every letter, memorial or other document which may be received by the Secretary of State from a Colony otherwise than through the Governor will be referred back to the Governor for his report.

213. The preceding rule requiring transmission of correspondence with the Secretary of State through the Governor is based on the strongest grounds of public convenience, in order that all communications may be duly verified, as well as reported on, before they reach the Secretary of State. It extends therefore to communications relating to public affairs as well as to the concerns of the writer, to those from all public functionaries of whatever rank, and to those from public bodies.

214. Petitions addressed to the King, or the King in Council, memorials to public officers or departments of His Majesty's Government, must be in like manner sent to the Governor for transmission to the Secretary of State.

215. The Governor is bound to transmit to the Secretary of State with all reasonable despatch every communication so received by him, accompanied by such report as its contents may appear to him to require.

CHAPTER V.—FINANCE.

216. The regulations in Chapter V. do not apply to Colonies possessing responsible government.

§ 24. *Accounting Officers.*

217. The Treasurer is the chief Accounting Officer of the Colonial Government, and, subject to these regulations and to such instructions as may with the authority of the Secretary of State be approved by the Governor, the financial and accounting operations of the Government are under his general management and supervision, but it is also the duty of the Colonial Secretary, the Auditor, the heads of departments, officers in charge of districts, and all the Treasurer's sub-accountants to take care that these regulations are duly observed.

218. It is the duty of the Treasurer—

- (i.) To see that the proper system of account is established in every department of the Colonial Government ;
- (ii.) To keep watch on the receipts of public revenue and as far as possible to secure its punctual collection ;
- (iii.) To bring promptly to account, under the proper heads and items, all money, whether revenue or other receipts, paid into the Treasury or accounted for to him ;
- (iv.) To see that proper provision is made for the safe keeping of all public money and stamps ;
- (v.) To exercise strict supervision over all the officers of his department and sub-accountants entrusted with the receipt or expenditure of public money, and to take precautions, by the maintenance of efficient checks, against the occurrence of fraud, embezzlement or carelessness in connexion therewith ;
- (vi.) To watch the expenditure and other disbursements of the Government ; to take care that no payment is made which is not covered by proper authority, expressed or referred to on the voucher relating to it ; and, in case of any apparent extravagance or of any apparent

defect in the provision for a charge owing to the exhaustion or absence of a Vote, to call the attention of the Colonial Secretary in writing to the matter ;

- (vii.) Promptly to charge in his accounts under the proper heads and items of estimate all disbursements of the Government ; to render the accounts for audit ; and to prepare the Financial Statements and Returns.

219. The Treasurer will from time to time, personally or by deputy, make surprise inspections of the accounts of his sub-accountants. He is entitled at all times to have access to all books, records and vouchers in the charge of such officers.

On the completion of such inspections, he will report to the Colonial Secretary any material irregularity connected with the public accounts that he may have noticed and any particular in which the provisions of the revenue laws may appear to him to need amendment.

220. Heads of departments and sub-accountants are personally and pecuniarily responsible for the due performance of the financial duties of their departments or offices ; for the proper collection and custody of all public money receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority.

The responsibility of the Auditor for checking and reporting any shortcomings in connexion with the public accounts or finances does not absolve any officer from his responsibility for complying, or securing compliance, with instructions within the scope of his own authority. It is his duty without fail to bring to notice any incompetence or repeated carelessness on the part of his subordinates. No officer will be relieved from any portion of his responsibility should he depute to his subordinates the performance of duties which he should have performed himself.

221. The Auditor and his deputies are at all times entitled to have access to all books, records or returns relating to accounts, and all accounting officers will give them every facility for inspecting such documents.

222. It is the duty of all accounting officers promptly to reply to any queries addressed to them by the auditor, giving fully the particulars or information desired.

§ 25. *The Estimates.*

223. Annual Estimates of the revenue and expenditure of a Colony will be prepared by the Colonial Secretary and submitted to the Governor at such a date as will admit of their consideration by the Legislature, their transmission to the Secretary of State, and the receipt of his reply by post, before the beginning of the year to which the Estimates relate. Where local circumstances render this impossible, the Estimates should be transmitted not later than will allow of a reply by telegraph before the beginning of the year. The Colonial Secretary will obtain the necessary materials for framing the Estimates from the Treasurer and other heads of departments in time to admit of this rule being complied with.

224. The Estimates will contain four columns (two for details, and two for totals), showing against each item of revenue or expenditure the amount estimated for the coming year and the amount of the approved estimate of the current year. Where the expenditure of a department is provided partly by annual votes and partly by a civil list or special law, the amount provided by law will appear in a fifth (inner) column, the total of which should be added to that of the items not so provided. The Estimates will thus show under each head every item which is expected to come in course of payment during the year of estimate, including not only those which are submitted to the Legislature for discussion and appropriation, but also those which, being already provided, are included in the Estimates for information only. The law authorising the provided expenditure should be named in each case.

225. The Abstracts preceding the body of the Estimates will show the totals of all the heads in the Estimates and will have four columns, one for the actual revenue or expenditure of the last completed year, one for the approved estimates of the current year, one for the revised estimates of the same, and one for the estimated revenue or expenditure of the coming year.

226. The Estimates of Revenue should include the gross receipts of the Colonial Government, other than repayments of advances, proceeds of loans appropriated by law for special works or of sales of investments, deposits or remittances. They should include all fees, dues, fines and rents payable into the Colonial Treasury, any amounts

payable to officers in respect of such receipts being provided for in the estimates of expenditure under the subdivisions entitled "Personal Emoluments."

227. The revenue should be arranged under comprehensive heads. It falls naturally into four broad classes :— (1) Duties, taxes, licences, &c. ; (2) Receipts for, or in aid of, specific Government services—such as fees or hospital receipts ; (3) Receipts on account of undertakings of a commercial character—such as the Post Office, or Government railways ; and (4) Revenue from Government property, such as land, houses, and investments. It will be convenient to have several heads for each of these classes, but care should be taken that no head comprises items coming under different classes, and that revenue derived from taxation is easily distinguishable from revenue not so derived.

228. Stamp Duties should not form a separate head. If the same description of stamp is sold for different revenue purposes, and there is thus no means of distinguishing the use to which the stamp is put, the total receipts from such stamps should be provided for under a separate sub-head—"Stamp Duties (various revenue services)"--under the head for licenses, or that for payments for specific services, according to the nature of the bulk of the receipts.

229. The proceeds of the sale of government lands and premiums on leases should be kept distinct in the Estimates from the total revenue from other sources.

230. In Colonies where a temporary deficit is to be met by a loan from Imperial funds, the estimate of the amount to be so received should appear under a separate head following and distinct from the total receipts from other sources ; and any anticipated repayments of such loans should appear under a separate head of expenditure, following and distinct from the total of other expenditure. If the Colony is receiving a grant from Imperial funds to meet certain specific expenditure, the estimate of the grant should, in like manner, be shown under a distinct head, and the expenditure in respect of which it is made should be shown also, if possible, under a separate head below the total ordinary expenditure of the Colony.

231. There should be no head for "Arrears of Revenue." Interest received on arrears of revenue should be brought to account under the same head as the revenue on which the arrears accrued.

232. The Estimates of Expenditure should be framed so as to show as nearly as possible the amounts which it is expected will actually be spent during the year. No deductions will be made from the total of the Estimates, or of any head, on account of probable savings on salaries owing to the absence of officers on leave, or on account of any general presumption that the expenditure will be kept within the Estimate.

233. Each head of department is responsible that all services that can be reasonably foreseen are included in his departmental estimate and that no unauthorised increase of salary is inserted therein.

234. Under the heading for each department there will be two sub-divisions — “Personal Emoluments” and “Other Charges.”

235. All items whatsoever of personal emoluments to public officers will appear under “Personal Emoluments,” which will, therefore, include (besides salaries) personal, duty, entertainment and house allowances, allowances in lieu of quarters fuel and light, clothing allowances paid in money, fees and percentages or commissions. Each allowance will be described in a separate line, and not included with the salary, but the whole of the personal emoluments of each officer in respect of each department will be shown together. Pensionable offices should be distinguished from those not pensionable by a star or other indication.

236. Where salaries are increased by regular increments, the minimum and maximum salaries, with the increment, should be stated within brackets, the amount payable within the year being inserted in the estimate.

237. Where an officer receives emoluments under more than one head the fact will be indicated by cross references or explanatory footnotes. Any pension or compensation allowance, or other emolument in respect of public service, including the provision of an official residence, will be similarly shown.

238. Allowances made in reimbursement of public expenses, such as horse, forage, hammock or chair allowances, travelling allowances, and allowances for office or clerical expenses will, however, be placed under “Other Charges.”

239. The sub-division “Other Charges” will include

all services other than personal emoluments which can be properly apportioned to the particular department.

240. Every head of expenditure will include, as far as possible, all the items relating to the particular department, so as to show clearly the total estimated cost of that department during the year. Where, however, services of a general character cannot be divided and charged to different departments, they will be provided for in separate subheads under the head "Miscellaneous."

241. Each head of expenditure will be divided into such subheads as may be decided in the case of each Colony. The total Personal Emoluments of each department will make up one subhead and small items under "Other Charges" not of a distinctive character may be grouped under a subhead of "Incidental Expenses." Items not so grouped will be shown as separate subheads.

242. No items of receipt or expenditure will be included under the head "Miscellaneous" which can appropriately be placed under any other head, and, if necessary, new subheads will be opened for any such items.

243. Provision under general heads of expenditure such as "Transport" should be made for such expenditure only as cannot accurately be apportioned to any particular departments.

244. No head should be allotted to "Rent" or "Taxes" in the estimate of expenditure, as all payments for offices, houses, or allowances for quarters will be provided for in the votes for the particular departments concerned.

245. No provision is to be made for "Unforeseen Expenditure"; and any item for "Contingencies" or for "Miscellaneous" under the head "Miscellaneous" should be strictly confined to petty and casual charges which are foreseen but which are too unimportant to be provided for separately.

246. New heads or subheads should be opened for items of receipt or expenditure not properly falling within any of those already appearing in the Estimates.

247. The Governor is not authorised to make any addition to the fixed establishment of the Colony, or to alter the appropriation of the established salaries of any public department, either as regards the number of appointments or the rates of salary and emoluments, without the previous sanction of the Secretary of State.

248. The total estimated expenditure of the year should not be allowed to exceed the total estimated revenue, exclusive of land sales, except where such excess is caused by provision for extraordinary public works to be met out of surplus balances. In case of an excess a footnote should explain in what manner it is to be met, and in the Appropriation Law the expenditure for the year should be made a charge on the revenue of the year "and other funds of the Colony."

249. The estimates of the charges of Public Debt should be arranged in the chronological order of the loans provided for. In Colonies where there are government railways, telegraphs, or other large revenue-yielding undertakings, the first cost of which has been defrayed by a loan, the annual charges for interest and sinking fund should, if it can conveniently be done, be so set out as to show the annual charge in respect of each such undertaking.

250. There will be two heads for public works in addition to that for the establishment of the Public Works Department. All annually recurrent services will be placed under the first of these heads: other works to be paid for out of general revenue or surplus balances under the second. The three heads of expenditure administered by the Public Works Department ("Public Works Department," "Public Works Annually Recurrent," and "Public Works Extraordinary") should be arranged consecutively in the Estimates and Abstract.

251. In the case of works not annually recurrent which will extend over more than one year, there should be shown not only the estimate for the year, but also the original estimate for the whole work, the revised estimate (if any), the total amount actually expended so far as accounts are complete, and the total amount likely to have been expended on the work up to the beginning of the year of estimate.

252. Where the cost of any public works is to be met by loan, and it is anticipated that the loan funds will be available within the year of estimate, the anticipated expenditure on such works will not appear in the body of the estimates; but a full statement of such expenditure, containing the particulars mentioned in the preceding regulation and including a schedule showing the salaries of any staff specially engaged, should be appended to the

general Estimates ; and, unless the Law raising the loan specifically authorises the execution of the particular works contemplated, the amount to be expended upon each must be sanctioned by the Legislature. If the loan funds are not immediately available and the expenditure is to be met out of current revenue or surplus balances, and to be repaid in a subsequent year when the contemplated loan has been raised, provision must be made in the Estimates under a separate head of expenditure following and distinct from the total of other expenditure. The charge will be brought to account accordingly, pending reimbursement. Such expenditure will not be charged as an advance nor appear as an asset in the balance sheet.

253. The Estimates should be accompanied by explanations respecting every item of an unusual nature therein comprised and of the difference under each item between the proposed expenditure or anticipated revenue, and the approved estimate for the preceding year, as shown in the parallel columns. Six copies of the Estimates should be sent to the Secretary of State or, where they are not printed, two copies at least.

254. The Estimates should be accompanied by the statement of the assets and liabilities of the Colony at the close of the last completed year of account, and a statement, partly estimated, of the assets and liabilities at the beginning of the year of estimate.

255. The Appropriation Law will not include sums already provided by Law, but only such sums as require to be voted by the Legislature for the service of the year, and will appropriate these sums under each head of expenditure in the Estimates. In cases of expenditure in excess of these sums, only the net excess on each head will require supplementary appropriation, but Appropriation Accounts, showing the excesses and savings on each sub-head of the Estimates, should be laid before the Legislature and the Secretary of State with the supplementary Appropriation Bill.

256. When the annual estimates have been passed by the Legislature, and the appropriation law allowed by His Majesty, the expenditure of the year must be held to be definitely limited and arranged. Should any further disbursements on account of the service of that year be required, which could not have been foreseen, cannot be postponed without detriment to the public service, and

cannot be met out of savings under the proper sub-head of the Estimates, the Governor will at the earliest opportunity and, if possible, before any expenditure is incurred, submit to the Legislature a supplementary estimate of the expenditure so required, obtain a vote of the amount, and report it to the Secretary of State for approval. If such further expenditure should cause an excess on the appropriation voted under any head of the Estimates, the amount of such excess should be ultimately covered by a supplementary appropriation law.

257. The Governor will not propose to the Legislature the execution of any important public work for which he has not obtained the previous sanction of the Secretary of State. In applying for such sanction he should send the plans, estimates and specifications, and an explanation of the grounds on which the work is recommended.

258. The sanction of the Secretary of State having been obtained, the Governor will lay before the Legislature, with the general Estimates in which provision is made for the work, the plans, estimates and specifications relating thereto, with any other information which he may consider necessary ; and when the Legislature has voted the funds required, the Governor may proceed with the work without waiting for further authority.

259. Special cases of pressing emergency may arise in which it is impossible to obtain the previous requisite sanction of the Secretary of State for a proposed work. In such a case the Governor will submit to the Legislature the necessary plans, estimates and specifications, and, having obtained their approval, will report to the Secretary of State by the earliest opportunity on the necessity of any expenditure which he may have incurred.

§ 26. *Receipts.*

260. All receipts must be vouched for on the form prescribed by law or regulation.

261. Except when otherwise provided and in cases when receipts are not required (such as customs duties or sale of stamps) accounting officers must give receipts from books of counterfoil forms bearing printed consecutive numbers, for every sum paid to them. Where such a check can be obtained the counterfoils should be signed by the payers and, in cases in which dues are payable by

adhesive stamps, the stamp must be effectually cancelled by the receiving officer or the head of his department. Numbered counterfoil receipt books will be supplied by the Treasurer, who will be responsible for their custody, and to whom the counterfoils will be returned when the receipt forms are exhausted. Counterfoil books should not be cut or divided.

262. All licenses, permits, certificates, passage orders and other documents for which payments are made will be issued from counterfoil books printed with consecutive numbers.

263. Court fees, licenses and similar receipts should be collected by means of stamps whenever practicable. In such cases the stamps will be affixed by the persons paying in such revenue and effectually cancelled by the proper officer. The cancellation should whenever possible be performed by an officer other than the officer employed to sell the stamps.

264. All officers, other than the Treasurer and the sub-accountants, who receive in their public capacity any duties, taxes, licenses, fees, rents or other money forming a portion of the colonial revenue, are required to pay the whole amount of such money, daily or at the earliest possible opportunity, either into the bank to the credit of the Colonial Treasurer, or into the Treasury, or to the sub-accountant for the district.

265. In all cases the gross amounts due must be collected and paid into, or accounted for to, the Treasury. No abatements or counter-claims are to be admitted except in respect of commission to auctioneers, which will be dealt with by deduction from the amounts realised by sales by auction, the net proceeds only being brought to credit. Any other charges upon the revenue, such as percentages on collection or postage and money order commissions, will require authority, and should appear as expenditure, supported by proper vouchers.

266. Between the time of receipt and the time of payment into the bank, Treasury, or Sub-Treasury, no public money shall be made use of in any way whatsoever; nor will any officer advance, lend or exchange any sum for which he is answerable to the Government.

267. Bills of exchange, cheques or promissory notes will not be received as revenue, except under such conditions as, having regard to local circumstances, the

Governor may prescribe by standing order. When so authorised, accounting officers, on the receipt of any such negotiable instrument, will enter the amount thereof in their cash books as revenue collected, taking credit for the same when handed over to the Treasurer.

268. All fees received by an officer in his public capacity, which are specially appropriated, either wholly or in part, to the remuneration of such officer, and which form part of his pensionable emoluments, will be dealt with in the same manner as other receipts of public money, and the total amount paid into or accounted for to the Treasury. The amount to which the officer is entitled will then be issued to him, on a proper voucher, by the Treasurer. In all cases where any portion of such fees is receivable by the Government the total sum collected will be brought to account as revenue, the amount paid to the officer being charged as expenditure against the proper head, under "Personal Emoluments." Where the Government is not entitled to any portion of such fees and they are not a pensionable emolument, the officer receiving them will be required to make a monthly report of their amount for record in the Treasury. The estimated amounts receivable as fees by any officer should be shown in footnotes to the annual Estimates.

269. Payments to the Treasury or to sub-accountants by collectors of revenue will be supported in each case by such subsidiary detailed schedules or abstracts as the Treasurer may prescribe, together with a transcript of the cash book or where possible the cash book itself. In the latter case the Treasurer or sub-accountant will sign on the cash book a receipt for the amount taken over, which will be the full balance shown. He will at the same time check the cash book, or transcript thereof, by the counterfoils of the receipt given by the collector, and no collector will be paid any portion of his salary until he has accounted for all money received by him.

270. Whenever a public officer not being a regular collector of revenue comes into receipt of public money, he will pay it to the Treasurer or the nearest sub-accountant without delay, obtaining a receipt for the amount so paid in.

271. Should an accounting officer at any time experience difficulty in collecting money due from public

officers or others, he will at once report the circumstances officially.

272. In every case in which an accounting officer shall fail to obtain the regular and punctual payment of public money receivable by him, his salary may be surcharged with the amount due, unless and until he shall show that the failure was occasioned by a cause beyond his control; and if, when such a surcharge is made, the amount in default be not ascertainable from the vouchers and accounts furnished, the salary of the officer will not be paid until he has furnished to the Treasurer a satisfactory statement of the amount due.

273. In case it shall appear, at any time, that the public revenue has sustained a loss by reason of the neglect or wilful fault of any head of a department or other accounting officer, he will be surcharged with the amount and the circumstances reported to the Governor.

274. The Treasurer will report immediately to the Colonial Secretary whenever any sum receivable appears not to have been duly received by an accounting officer, or accounted for by him. He will also report any case in which he may have reason to think that the revenue is falling unduly into arrear. The Auditor will similarly report in like circumstances.

275. All officers charged with the supervision of the collection of revenue will furnish the Auditor with periodical returns showing the state of the arrears in the collection of taxes or any other revenue receivable by them. In the event of there being no such arrears a *nil* return will be furnished.

276. In the case of irrecoverable arrears of revenue, except where other authority is by law established, the authority of the Secretary of State is required for any general cancellation of claims prior to a given date.

277. In cases of arrears due by particular individuals, in which the necessity or justification for writing them off depends upon local circumstances, and when no question is involved either of large amount, of important or novel principle, or of the negligence of an accounting officer, the Colonial Secretary or other officer appointed by law to deal with such claims will from time to time furnish to the Auditor a list of cases in which it has been decided to write off such arrears, with the reason for so doing entered against each case. Unless the Auditor sees cause

to challenge the decision in any case, this list will be accepted as a valid discharge for the accounting officer in respect of the non-collection of any amount specified thereon.

§ 27. *Expenditure.*

278. All disbursements of public money in the Colony will be made by the Treasurer under authority from the Governor, either personally or by officers acting, by instruction, as his sub-accountants. The Treasurer and all accounting officers will be held personally and pecuniarily responsible for inaccuracies in the rendering of accounts and for any payments made, except as prescribed by these regulations. Disbursements in England will be made by the Crown Agents, whose accounts will, as soon as received, be incorporated by the Treasurer in his monthly accounts.

279. Where a bank account is kept, all payments of not less than £2 (or the equivalent in local currency) will be made by cheques signed by the Treasurer or by the authorised sub-accountant, and countersigned by such other departmental officer as may be appointed by the Governor to do so. The Governor will, if he sees fit, appoint a lower or higher limit. The counterfoils of all cheques will be preserved for reference.

280. Any officer allowing or directing any disbursement without proper authority will be held personally responsible for the amount.

281. The complete authority requisite for expenditure out of public funds consists of a vote or enactment of the legislature and the sanction of the Secretary of State. The authority thus conveyed is addressed solely to the Governor, and the Treasurer is strictly prohibited from making any payments, or accepting any charge on his accounts (notwithstanding that the services to which they relate may be duly provided for in the Estimates or Appropriation Law), unless authorised so to do by—

- (i.) General Warrant, under the hand of the Governor or of the Colonial Secretary signing “by command” ;
- (ii.) Special Warrant, or Imprest Warrant ;
- (iii.) Requisition, approved by the Governor ;
- (iv.) The Secretary of State’s approval of expenditure incurred by the Crown Agents in England.

282. Before the termination of each year a complete schedule will be prepared by the Treasurer of all public services, as provided for in the Estimates for the following year. This schedule will be annexed to the General Warrant of the Governor, authorising the payment by the Treasurer monthly, or at such periods as may be necessary during the year, of the personal emoluments and other services of a uniform character therein enumerated. This General Warrant will be prepared in triplicate and copies filed in the Colonial Secretary's Office, the Treasury and the Audit Office.

283. Vouchers for all salaries, allowances, and other services scheduled in the General Warrant will be delivered duly certified by the heads of departments, to the Treasurer, or, in the out stations, to the nearest sub-accountant, three clear days at least before the last day of public business in each month. Any vouchers delivered after the date prescribed will be liable to be held over until the pay day of the following month. All officers are required to draw their salaries, allowances or pensions on the day appointed, and any officer failing to do so will not be allowed to draw his salary, allowance or pension until the next pay day, unless he can show that the omission was unavoidable. Officers whose salaries do not exceed £100 a year may be paid weekly or half-monthly. In the last month of each financial year the vouchers for salaries, allowances and pensions should be delivered not later than the 26th of that month.

284. All travelling, horse and forage allowances are granted in respect of expenditure actually incurred on the public service, no part being intended as a personal emolument to any officer. In the case of horse and forage allowances, the head of the department will certify on each claim that a horse has been kept, or sub-vouchers for horse or carriage hire will be appended where such hire is approved. The rates of charges which may be paid for travelling expenses, and the rate of subsistence allowance payable to an officer for each night that he is absent from his headquarters on duty, will be fixed for all officers by the Governor in Council, with the approval of the Secretary of State.

285. In the event of any unauthorised payment being made in consequence of an incorrect certificate on a voucher, the certifying officer will be held responsible for

the same, and the amount will be charged against him as an advance recoverable out of any salary or allowance that may subsequently accrue to his credit.

286. In case of any addition being made to the rates or amounts of expenditure authorised in the General Warrant, a special warrant will be necessary before any further payment can be made for the service affected. Special warrants will also be required for all payments on account of services not included in the Estimates, even though provided by law, and for payments in excess of the amounts so included. Such warrants shall be prepared and filed in triplicate, as in the case of the General Warrant, and copies supplied to the same offices.

287. When an officer considers it necessary to provide for a service for which there is no specific provision in the General Warrant, he will, as soon as possible and before incurring the expenditure, submit a requisition in duplicate stating the whole extent and estimated cost of the service required, and giving all details, as far as he is able. In the case of any public works, plans, specifications, tenders and estimates, as far as practicable, should accompany the requisition. Separate requisitions will be required for expenditure under each subhead of service.

288. The head of the department responsible for the vote to which the expenditure is to be charged will examine the requisition, fill in from his departmental vote account the statement of expenditure already incurred or authorised under the vote, countersign it, and forward it to the Treasurer (or Colonial Secretary, as may be prescribed) for submission to the Governor.

289. It is the duty of the Treasurer (or Colonial Secretary) on receipt of a requisition to satisfy himself that the expenditure for which authority is required is sufficiently provided for on the Estimates, or by supplementary vote or votes, and that it is proposed to be charged against the proper head and subhead; that the particulars given in the requisition are accurate and sufficient for the guidance of the Governor in considering the propriety of the expenditure, and that all regulations which may affect the duty of the officer concerned in respect of the requisition have been complied with. He will obtain from the officer any information that may be necessary for the assistance of the Governor, and will return the requisition for amendment, if incomplete or indefinite. In forwarding the

requisition, the Treasurer (or Colonial Secretary) will advise as to the funds available for meeting the proposed expenditure, having due regard to the whole of the services which appear likely to be chargeable against the vote in the course of the year. Both copies of the requisition, with the Governor's allowance or disallowance noted thereon, will be returned to the officer from whom it was received, with the Governor's instructions. If approved it will be sufficient authority for the expenditure to be incurred, and one copy will be attached to the account in which the first charge is made by virtue of such authority. The other copy will be retained by the officer for record and reference.

290. Should the expenditure authorised upon any requisition be found insufficient, the head of the department requiring authority for further expenditure will, so soon as he foresees the necessity therefor, forward to the Treasurer (or Colonial Secretary) a supplementary requisition for such further expenditure, drawn up in the same form as the original requisition, and accompanied by a memorandum explaining the necessity for the excess.

291. In any exceptional case where it is manifestly for the benefit of the public service that expenditure should be immediately incurred, and time does not permit of authority being obtained in the usual way, an officer may, on his own responsibility, incur the expenditure; but he will at once forward a requisition as above provided with a covering memorandum explaining the reasons which induced him to depart from the ordinary course. In every such case he will be held personally liable for the expenditure in the event of the payment not being finally approved; and any items which may appear unnecessary or extravagant will be disallowed and surcharged against him.

292. At the end of each month heads of departments will call upon persons employed for the supply of authorised services to furnish their accounts on the proper forms. All claims, supported by particulars, and sub-vouchers if any, and duly certified by the head of the department, should be presented by the claimants to the Treasurer or, in the out-stations, to the nearest sub-accountant, as soon as possible after the end of the month.

293. Separate vouchers will, as far as possible, be used for separate subheads and for the payment of different

services, especially in cases where each service has been separately authorised.

294. All vouchers will contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other document.

295. The signature of the head of a department certifies to the accuracy of every detail on the voucher. He will therefore be held responsible that the services specified have been duly performed, that the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates, that authority has been obtained as quoted, that the computations and castings have been verified and are arithmetically correct, and that the persons named in the vouchers are those entitled to receive payment.

296. When supplies are furnished or work done under agreement or contract, there will be attached to the voucher a certificate that the payments are in accordance with the terms of the contract or agreement, that, as regards supplies, the articles have been received and duly brought on charge in the proper Stores Ledger and, in the case of work, that it has been properly done. In the case of a payment on account no more will be claimed than the cost of the work certified to have been performed. When a deduction is made from the amount payable on a contract in respect of a penalty or fine, the net sum only will be paid.

297. In cases where public officers present claims for small payments made by them, sub-vouchers, in the shape of actual receipts, must be produced whenever practicable. When sub-vouchers cannot be obtained the officer will certify that the charges have been incurred solely upon the public service and actually paid by him.

298. Wages may be paid weekly or fortnightly where so prescribed by regulation. Payment will whenever possible be made by an officer of the Treasury and witnessed by another public officer or other responsible person approved by the Treasurer, who will sign the sheets as witness to the payments having been made to the persons entitled to the money. In no case should money be paid to unofficial persons for distribution in wages.

299. The Treasurer, before paying any claim, will satisfy himself that—

- (i.) The payment will not cause an excess on the amount provided on the Estimates, or by supplementary vote or votes, for the subhead to which it is chargeable ;
- (ii.) The expenditure has been authorised by warrant or approved requisition, as quoted on the voucher ;
- (iii.) The certificate is signed by the proper officer, and that any voucher for salaries, allowances, and other services paid under General Warrant is duly certified by the head of the department ;
- (iv.) All proper deductions from salaries or pensions on account of contributions, repayment of advances, family remittances or other liabilities have been duly made by the department concerned.

Sub-accountants making payments for the Treasurer will similarly satisfy themselves in regard to these points so far as they are in a position to do so.

300. Payment will be made only to the persons named in the vouchers, or their legal representatives, from whom signed receipts (duly stamped, where necessary) must be taken at the time of payment. Where the recipient is unable to write, he will make his mark in acknowledgment of receipt, the act being witnessed and the receipt countersigned by some person other than the paying officer. When payments are made to persons other than those named in the vouchers or to the agents of officers absent on leave, the authorities under which they are made (such as powers of attorney, and letters of administration), shall be registered in the Treasury and notified on the vouchers, except where the law permits of a declaration being substituted for letters of administration in cases of succession to small estates. In the case of an officer absent on leave, the amount of whose salary is paid to his agent, a certificate that the officer was alive on the date to which salary is claimed must be furnished to the Treasurer and attached to the payment voucher. When an alteration occurs in the amount expressed to be received, the initials of the recipient should be written against such alteration. A receipt given by an officer for money paid to him by

way of imprest, or in adjustment of an account where he derives no personal benefit therefrom, is not, unless specially required by local law, chargeable with stamp duty. Payments of subsistence and other allowances in reimbursement of expenses actually incurred are likewise exempt.

§ 28. *Classification and Control.*

301. The Estimates, when approved by the Legislature and the Secretary of State, form the basis of the accounts of the year to which they relate, and the classification and sub-division of the accounts of revenue and expenditure must accord with the detail of the Estimates; but, if the latter are wrongly arranged or misleading, the facts should be noted by the head of the department concerned and reported to the Colonial Secretary with a view to their alteration in subsequent years.

302. It is the duty of heads of departments to watch the expenditure of their departments with reference to the amounts provided for them in the Colonial Estimates, and to report at once to the Colonial Secretary whenever it may appear that the amounts provided will prove insufficient for the service of the year. Whenever the Treasurer makes any charge against a vote by transfer from the Crown Agents' account or the account of another department, he will immediately notify the head of the department responsible for the vote, who will post his vote account accordingly.

303. If charges are made against a head, which, although apparently chargeable to that head, do not clearly come within the meaning of any of the subheads, they should be brought by the Treasurer under the notice of the head of the department concerned and of the Colonial Secretary, with a view to the insertion of an additional subhead in the account.

304. The authority of the Secretary of State will be required for defraying any excess of expenditure beyond the amount provided under any subhead out of savings on another subhead; and, if the total provision for the head is exceeded, supplementary legislative authority will also be required. The Secretary of State's authority is also required for all rates and scales of personal remuneration, and for any special expenditure.

305. The authority for expenditure conveyed by an

Appropriation Law lapses at the end of the financial year to which it relates, and if further expenditure is necessary for the completion of any service it must be provided for in the Estimates or Supplementary Estimates of the year in which the sum will actually be expended. The authority conveyed by warrants and requisitions similarly lapses on the last day of the financial year in which they are issued and no payments may be made after that date, except under the authority of warrants or requisitions issued for the service of the ensuing financial year.

306. The date of payment governs the date of the record of the charge in the accounts. In no circumstances may payments be made before they are due for the purpose of utilising an anticipated saving on a subhead, nor may the unexpended portion of any subhead be drawn from the Treasury for the purpose of setting it in reserve to meet impending payments, or be carried to a deposit or suspense account. On the other hand, expenditure properly chargeable to the account of a given year must, as far as possible, be met within the year, and must not be deferred for the purpose of avoiding an excess on the amount provided in the Estimates.

307. Where any officer, department or board administers on behalf of the Government any commercial or industrial enterprise, or any service involving receipts and payments, the whole of such receipts and payments shall be accounted for to the Treasurer, and their total amount exhibited in his monthly and annual accounts; and the estimates of the department will be prepared accordingly. Where a strict observance of this regulation is considered impracticable it may be relaxed with the previous sanction of the Secretary of State.

308. When a personal advance in anticipation of salary is allowed, it will be debited as an advance to the recipient and not to the vote for his salary. Any advance made to an officer is to be notified by the Treasurer to the head of his department, who will take care that proper arrangements are made for repayment and that no salary is subsequently paid unless such arrangements have been made and are complied with.

309. The purchase and sale of securities will be included in the accounts "below the line," that is to say, following after and distinct from the entries relating to revenue and to expenditure charged against revenue.

Amounts realised by the sale of securities will be brought to account under Investments Realised and no record of any profit or loss in relation to the purchase price will be made except in the case of a sale of investments on account of surplus balances, when any resulting profit will be carried to current revenue and any loss charged to expenditure. In all other cases the difference between the purchase and sale prices will be left in or borne by the balance of the fund in respect of which the investment was made.

310. Any necessary expenditure on services of a confidential nature, the purpose and particulars of which cannot be divulged, will be specially reported to the Secretary of State and will be supported in the accounts by the Governor's certificate of payment and declaration that he has satisfied himself that the money has been properly expended.

311. The authority of the Secretary of State is required for writing off any loss of public money and, subject to the provisions of these regulations, of any amount which has appeared as an asset in previous accounts.

§ 29. *Remittances.*

312. All payments due by a Colonial government to other governments, or to public departments or other creditors in the United Kingdom, should be made through the Crown Agents for the Colonies.

313. The Crown Agents will keep themselves continuously in funds by arranging to draw when necessary on the Colonial Treasurer, whose duty it is to watch the account of the Colony with the Crown Agents, to be prepared to meet their drafts, and to notify them in good time if local circumstances make it necessary to arrange for temporary accommodation in aid of the Government's account with them.

314. The maximum cash balance which may be retained by sub-accountants will be calculated upon their average current requirements and fixed by authority of the Governor, and the Treasurer will keep such balances up to their authorised limits.

315. Remittances to public creditors other than those made through the Crown Agents will be made only by the Colonial Secretary, who for such purpose will be

furnished by the Treasurer with a draft payable to the order of the creditor concerned.

316. The cost of remittance of salaries or pensions not drawn through an agent of the Colony will be deducted from the amount remitted.

317. A public officer will be allowed to remit by drafts on the Crown Agents for the Colonies, in equal monthly or quarterly instalments, annual amounts, not exceeding half his salary in any one year, for the support of members of his family or for the payment of life insurance premiums, but for no other purpose.

318. All applications for family remittances must be made through the head of the department to the Colonial Secretary, who will furnish to the Treasurer a list of the authorised family remittances and will notify him of any amendments to it.

319. If it is necessary for any officer other than a sub-accountant to have at his disposal, for disbursement on the public service, money for which vouchers cannot be presented direct to the Treasurer or a sub-accountant for payment, he will receive an imprest of such amount as the Governor may sanction.

320. The Governor's sanction will be conveyed by Imprest Warrant, and the Treasurer will be held responsible that no imprest is made without such warrant, and also for seeing that all imprests are duly accounted for in accordance with the terms of the warrant covering them. The Governor may give a general Imprest Warrant to the Treasurer authorising him to make imprests, as may be necessary, for any regularly recurrent service.

321. Imprests are not to be charged in the accounts as final expenditure, the actual payments only, out of such imprests, being so charged. Cash payments made by the Treasurer or his sub-accountants by way of imprest will be entered in the cash-book and totalled with the rest of the payments in balancing it. Imprests will not be treated by the Treasurer as "Advances" or "Remittances" but will be accounted for, below the line, under a separate head "Imprests." The imprests and the amounts of the authorised payments accounted for will be posted to a personal imprest account of the officer concerned, which will be kept in a special Imprest Ledger.

§ 30. *Custody of Public Money and Stores.*

322. The Governor may, with the approval of the Secretary of State, avail himself of the services of any banks in the Colony for the custody of public money either on current account or on deposit. He will be responsible for seeing that effect is given to any instructions from the Secretary of State for limiting the amount of public money that may be at any one time in the custody of a bank. He will communicate such instructions to the Treasurer, who will be responsible to him for their strict observance, and also to the Auditor, whose duty it will be to report at once to the Governor for the information of the Secretary of State, if he should find that the prescribed limit has been exceeded.

323. The Governor will take care that a secure fireproof vault or safe is provided for the custody of money not in the charge of a bank. The door of such vault or safe will be furnished with three different locks, the keys of which will be kept in the personal charge of the Treasurer and such two other principal officers of the Government as the Governor may appoint.

324. The Colonial Treasurer will keep in his own immediate charge such sums of money only as may be necessary to meet the current disbursements of his department, not exceeding a certain fixed maximum.

325. The strong vault will on no occasion be opened, nor will any money be deposited therein or withdrawn therefrom, except by the three officers entrusted with the keeping of the separate keys, and on every such occasion they will sign a joint record of every sum deposited, which record will be retained by the Treasurer.

326. The Treasurer will sign receipts in duplicate for every amount re-issued to him, which receipts will be delivered to the other officers in charge of the keys of the vault.

327. All cash received by public officers will be deposited as soon as possible in the safe or vault provided for the purpose, or paid into a bank. Negligence in this respect will throw the entire responsibility for any loss upon the officer concerned. No public officer shall keep or allow to be kept in any Government safe under his charge any money except public money or such as by virtue of his office he is bound to receive and account for.

328. Where public money is deposited in a bank, the Treasurer and the sub-accountants so instructed will pay into the bank, at the close of business on each day, all public money received by them up to that time. Private money will in no circumstances be included in a public banking account.

329. The Treasurer's bank account must not be overdrawn, nor any temporary advance obtained from the bank, without the special sanction in writing of the Governor.

330. The main stock of stamps, both postage and revenue, will be kept in the safe or vault appointed for that purpose. A stock book will be kept, in which will be entered under each denomination, the number and value of stamps received and issued; and this book, on each occasion of either a receipt or issue, will be initialled by the Treasurer and by any other officer appointed to have joint charge of stamps with him. Stamps will be issued on requisition and a receipt taken from the officer to whom they are issued.

331. Boards of Survey, to be held on the last business day of each year, will be appointed by the Governor to examine the Treasury cash, bank balances and stamps, both at head quarters and as far as practicable at the out-stations. Boards will also be appointed from time to time to hold surprise surveys of the cash and stamps in the custody of the Treasurer and his sub-accountants.

332. Officers entrusted with the receipt, custody or disbursement of public money are required to give security, in accordance with the local law and regulations, for the faithful discharge of their duty. In every case of default the liability of sureties must be enforced.

333. An officer appointed to act for another officer on leave will be required by the Governor to give the same security as that required to be given by the officer for whom he acts.

§ 31. *Accounts and Bookkeeping.*

334. Every entry in the accounts will be supported by a voucher containing full particulars of the item or items to which it relates.

335. The Treasurer will keep in his Office the following principal books of account:—Cash Book, Daily

Abstract, Journal, Ledger, and Monthly Abstract; together with such subsidiary books as may be necessary.

336. In the Cash Book will be entered all cash transactions as they occur. The entries will be numbered consecutively, on each side of the book, in the order of the receipts or payments and corresponding numbers will be affixed to the supporting vouchers. The Cash Book will be balanced at the close of each day, and the balance shown compared with the cash in hand. If the balances do not agree, the discrepancy will forthwith be investigated by the Treasurer. If they agree, a certificate will be filled in by the officer in charge of the Cash Book, showing the opening cash and bank balances, the receipts and payments for the day and the closing balances. This certificate will be countersigned by the Treasurer and sent to the Colonial Secretary next morning, or as often as may be prescribed by the Governor.

337. Every sub-accountant will keep a cash book, in which he will enter all sums of money received or paid by him as a public officer, for whatever service, whether they form a part of the colonial revenue or not. He will balance his cash book weekly at least and check the balance with the money in his hands. Officers having large financial responsibility will be required to balance their cash books daily.

338. Every sub-accountant will send his cash book or a certified transcript or summary of it to the Treasurer immediately after the close of each month, accompanied by the necessary supporting vouchers.

339. When the various cash books, or the transcripts or summaries thereof, are received in the Treasury, they will be checked with the supporting vouchers, and any items insufficiently accounted for will be disallowed. Amounts so disallowed will remain with the balance of the account as a charge against the sub-accountant and, if not in due time properly vouched and justified, must be either recovered from such officer as the Governor may hold responsible or provided for by proper authority.

340. The Daily Abstract will be posted by an officer or officers other than the officer in charge of the Treasury Cash Book, when the Treasury staff permits of this arrangement. The posting will be done every morning from the vouchers put in on the previous day, checked by

comparison with the Cash Book and tested by the Treasurer.

341. The accounts of the various sub-accountants and of the Crown Agents will be abstracted as soon as they are received below the record of the transactions of the Treasurer for the period to which they relate.

342. In the Journal will be entered, from day to day, all adjustments authorised to be made between the various ledger accounts ; and also, at the close of each month, any adjustments appearing in the accounts rendered by sub-accountants.

343. As soon after the end of each month as the sub-accountants' accounts have been abstracted the entries in the Daily Abstract will be totalled, and the totals for each head of the estimates or Ledger Account be posted into the Journal. The totals of the other entries which have been made in the Journal for the month will then be posted into the Daily Abstract ; the expenditure credits (including recoveries of overpayments) will be deducted from the expenditure, and the revenue debits from the revenue ; and the resulting totals will be entered in the Monthly Abstract.

344. The Ledger will be posted monthly from the Journal. It will contain one account for revenue and one for expenditure, an account of surplus and deficit, accounts of loan funds, of advances, deposits, drafts and remittances and of every fund in the custody of the Government, and such other accounts as the Governor of the Colony shall approve. A trial balance of the Ledger will be made as soon as each month's account has been posted, and a summary of the balance sheet under its principal divisions, but excluding the balances of the accounts of funded debt and sinking funds, will be published in the Official Gazette. This summary will form the statement of the General Assets and Liabilities of the Colonial Government, and show the excess of Assets over Liabilities as a balance identical with the balance of the Surplus and Deficit account.

345. The Surplus and Deficit account will be posted exclusively from the accounts of revenue and expenditure, and will accordingly furnish the accurate record of the balance between them, from month to month and from year to year.

346. The Monthly Abstract will be posted from the

totals in the Daily Abstract, as soon as they have been completed for the month.

347. The Treasurer will keep a subsidiary Journal, in which will be recorded the details of transfers between heads and subheads, and of other transactions which cannot be shown in the principal Journal and Ledger.

348. Every head of a department will keep a Departmental Vote Account in such form as will clearly show at any time the exact amount of expenditure charged against the vote or votes for his department, and also the expenditure authorised to be incurred.

§ 32. *Audit.*

349. The Treasurer will render his accounts for audit monthly, in the prescribed form, as soon as possible after the close of the month to which they relate.

350. The monthly accounts should consist of the under-mentioned documents :—

- (a.) An Abstract Account of cash receipts and payments showing, under the several heads, the totals of the receipts and payments in the month and in the then expired period of the year, together with the balances at the commencement and close of the periods ;
- (b.) Schedules of the vouchers, under each head of receipt and payment, setting out the various items, arranged according to subheads ;
- (c.) Vouchers for all items arranged in the order of the schedules.

In Colonies in which the accounts are audited direct from the Treasury books, it will not be necessary to prepare the documents (a.) and (b.).

351. Copies of the reports of all Boards of Survey on the various Treasury Chests will be attached to the Treasurer's accounts, together with a certificate, signed by the manager of the bank, of the bank balance on the last day of the month.

352. As soon as possible after the expiration of each year, the Treasurer will furnish an Annual Abstract Account showing the whole of the receipts and payments in the year, and the full opening and closing balances.

353. The Annual Abstract Account will be accompanied by detailed statements of revenue and expenditure,

showing the amounts actually received or expended during the year as compared with the estimates under each sub-head, together with explanations of the differences.

354. With the Annual Account, there will also be furnished the Statement of the Assets and Liabilities of the Colony at the close of the year, together with the following documents :—

- (a.) A statement of Advances and Repayments of Advances within the year ;
- (b.) A statement of Deposits received and repaid within the year ;
- (c.) A statement of Investments, showing the amount of stock held on the last day of the year, together with the actual cost and the market value at that date ;
- (d.) A statement of the outstanding amount of funded debt or loans, and of any accumulated sinking funds.

355. The Auditor is responsible for the audit and inspection of all public accounts of the Government, whether such accounts be of general revenue and expenditure, or accounts of special funds, or departmental accounts.

356. He will satisfy himself that the laws of the Colony, the Colonial Regulations, and the instructions of the Governor in all matters of finance and account, are strictly observed, and will bring to the notice of the Governor any failure in their observance.

357. He will from time to time examine the cash books and compare the entries with the various receipt and payment vouchers ; he will also from time to time examine the Journal and follow the entries into the Ledger in order to ascertain that they are correctly and punctually posted. He will periodically scrutinise the bank pass book ; and he will compare the bank balance, as shown in the Ledger and in the Cash Book, with the actual balance at the bank.

358. He will examine and check the subsidiary books, and the accounts of the authorised imprests and advances, and ascertain whether such imprests and advances are punctually accounted for and repaid. In the event of any imprest having been made to an officer without special authorization, before a previous imprest has been accounted for, he will report the fact to the Governor. He will at once report any unauthorized advance to any officer or

account or any other unauthorized disbursement appearing in the books. In his examination of the deposit accounts he will ascertain that all deposits which have remained unclaimed for five years are, in the absence of special reasons to the contrary, written off to revenue.

359. He will call attention to any apparent neglect in the collection of arrears of revenue. He will see that proper records are kept of all rents receivable and that an efficient system exists for their due collection and for ensuring that they are regularly brought to account.

360. He will check the counterfoils of receipt books, and will see that the pages of all such books bear printed consecutive numbers and that the books are intact. He will also satisfy himself that stamps used in payment of revenue are affixed to the proper documents and have been effectually cancelled in the authorised manner. He will also, by test examinations of documents filed in previous years, ascertain that stamps have not been improperly removed therefrom.

361. He will promptly make such examination of the customs vouchers as will satisfy him that the duty has been correctly calculated according to the Customs Law. In order to satisfy himself that the customs revenue has been fully collected, he will ascertain that the examination of ships' manifests with the corresponding revenue vouchers is regularly and promptly carried out by the Customs Department, and he will also from time to time make a test examination of a certain number of examined manifests.

362. He will examine the Customs warehouse books and will also make occasional test surveys of the contents of the warehouses. He will satisfy himself by occasional examination of the contents of packages and comparison with the invoices, that due precautions are taken to prevent evasions of the Customs Law.

363. He will examine the Excise vouchers and satisfy himself that the duty has been correctly computed. He will also examine the Warehouse and Excise books and registers, and make occasional surprise surveys of the contents of warehouses and distillery stores.

364. He will examine tax rolls and assessment lists of rents, rates, land and house taxes, and other direct taxes, and will, as far as possible, satisfy himself that all persons liable have been included, that the dues are promptly and

fully collected and that warrants to levy have been issued when required and duly put into execution.

365. He will satisfy himself as to the due collection of school, hospital and dispensary fees, and similar revenue ; and also of the fees, fines and executions leviabie by the Courts of Law.

366. He will examine the monthly accounts of the Post Office and will satisfy himself that the adjustment of the accounts with the Post Offices of the United Kingdom and other countries is correctly carried out. He will examine the accounts of stamps, postal notes, money orders, post cards, registered envelopes and all stamped forms in the hands of the various Postmasters, and will ascertain by the frequent inspection of stocks that the proceeds of sales are duly brought to account.

367. He will examine the Court accounts and will compare them with the books kept by the Registrars. He will also examine and compare with the Orders of Court the accounts of all money under the administration of the Court.

368. He will examine the accounts of the Government Savings Bank. In addition to the verification of all deposits and withdrawals, his examination will include, as far as possible, the comparison of the bank ledgers with the pass books of the depositors. Interest due or paid to depositors will be checked in detail.

369. He will in all cases refer to the authorities regulating the expenditure provided for in the estimates, and will see that the expenditure is in accordance therewith. In the case of expenditure which has not been provided for in the estimates he will ascertain whether the necessary funds have been voted by the Legislature, and whether the expenditure has been duly sanctioned by the Secretary of State. He will see that in every charge against a head the money expended has been applied to the purpose or purposes for which such head was intended to provide, and that it is charged to the proper sub-head.

370. He will see that all vouchers are properly filled in, and are accompanied by such certificates, declarations, authorities, accounts of particulars, or other documents as may be required. In the case of authorities, certified copies or extracts may be accepted. He will verify castings and computations, and will check rates and prices charged with the approved contracts or other authorities,

371. He will verify investments quarterly and will see that all dividends have been duly brought to account, and all contributions to sinking funds duly invested.

372. He will once a year, or more often if considered necessary, and also in all cases of new and temporary appointments, inspect the securities given by public officers in respect of pecuniary responsibility attaching to their offices. He will ascertain that security has been furnished by every officer required to do so, and he will report to the Governor any circumstances coming to his notice affecting the responsibility of any of the sureties, and will also call attention to any cases where the securities may seem to be defective, either in amount or otherwise.

373. He will satisfy himself that adequate regulations exist for the guidance of store accountants.

374. His examination of store accounts will include test comparisons, at irregular intervals, between the stores in hand and the balances shown in the storekeepers' books, and he will satisfy himself that all stores purchased have been duly brought on charge. He will call attention to any excessive accumulation of stocks and will take care that no stores are written off charge without proper authority. He will also see that when stores are sold the proceeds are duly brought to account.

375. He will call upon the accounting officer for explanations of the course of any undue delay in the rendering of accounts, or in furnishing any statements or returns that he may require, and, if the explanation is not satisfactory, will report the circumstances to the Governor.

376. If the Auditor finds any irregularity in the books, cash, stamps or stores, for which the head of a department is responsible, he will at once notify the Governor. Should he find the books of any subordinate officer in an unsatisfactory state or discover any irregularity, he will at once notify the head of the department and, if the case be serious, report the circumstances to the Governor.

377. As soon as possible after the close of the financial year the Auditor will prepare a report on the revenue and expenditure of the year, in which he will deal with the collection of the revenue, the state of the arrears, the manner in which the accounts of the Colony are kept, the sufficiency of existing checks against fraud, the nature and extent of the audit applied, and any special questions arising out of the accounts.

378. The Governor will report forthwith for the decision of the Secretary of State any case in which he has overruled the maintained opinion of the Auditor in any matter relating to the public accounts.

§ 33. *Supplies and Stores.*

379. All requisitions from a Colony for stores required from the United Kingdom, or from countries not being adjacent to a particular Colony, will be sent direct in duplicate to the Crown Agents by the Colonial Government if the expenditure has been duly sanctioned.

380. Where the expenditure has not been sanctioned the requisition, accompanied by all necessary explanations, will be transmitted by the Governor in duplicate to the Secretary of State who, if he sanctions the expenditure, will give the necessary instructions to the Crown Agents.

381. The Crown Agents, being the agents of the Colonial Governments, will comply with all requisitions sent to them which bear the signature of, or are forwarded by, the proper officer of the Colonial Government in question, and they will not refer to the Secretary of State for instructions unless they have reason to doubt whether in existing circumstances any particular requisition should be complied with. The officer concerned will therefore be held responsible that no requisitions are sent to the Crown Agents unless the expenditure has been duly sanctioned.

382. Orders will in no case be given directly or through local agents to firms in this country or on the continent of Europe, although the names of firms whom the Colonial Government may for any reason wish to employ may be mentioned in the body of the requisition forwarded to the Crown Agents. The Crown Agents will be guided by the wishes of the Colonial Government unless they have reason to consider that this course is not in the interest of the Colony, in which case they will subsequently explain to the Colonial Government the grounds for their action.

383. Any supplies which may be procured in the Colony should be obtained by contract after public tender. If however no tenders are made or the Governor has ground for belief that the tenders sent in are collusive or unreasonable, other arrangements may be made. All tenders will be submitted to a Board of not less than three persons appointed by the Governor.

384. Every officer having in his charge or custody any articles which are public property will keep an inventory of the same.

385. Boards of officers, which should not include the storekeeper of the stores to be surveyed, will be appointed by the Governor at the end of each year, and at such other times as may be necessary, to inspect and report upon Government stores; but this will not relieve heads of departments of their responsibility for satisfying themselves by occasional stocktaking that the balances on the ledger are actually in stock.

386. Articles will only be condemned as unserviceable on the report of a Board of Survey, except in the case of minor articles of a perishable nature, where the Governor may at his discretion dispense with a Board.

387. Unserviceable stores, if sold, will be disposed of by public auction or by tenders after public advertisement. If such stores are unsuitable for sale they must be destroyed.

388. Losses and deficiencies of stores may not in any case be written off without the authority of the Governor; but where such losses are caused by fraud or negligence, and it is desired to relieve the responsible officer of any part of his pecuniary liability, the authority of the Secretary of State will also be required.

389. The Government House, together with its stables, outbuildings, fences and other appurtenances, will be kept in substantial repair throughout at the cost of the Colony. The rooms will be painted and papered (when necessary) and furnished at the public expense. Plate and table ornaments to a moderate and reasonable amount, together with crockery, glass, cutlery, and kitchen utensils will also be provided at the cost of the Colony. Unless it is otherwise provided by local law the Governor will pay 5 per cent. per annum on the estimated value of the furniture in the bed-rooms, kitchens and other rooms not used for the public reception of company, and of all other articles provided at the cost of the Colony and used by him, but he will be subject to no charge on account of the furniture of the public reception rooms or of the offices used by himself or by his private secretary or Aide-de-Camp. In the case of Crown Colonies this payment is to be regarded as a standing charge on the Governor's salary, and is payable by the officer who draws the salary.

While the Governor is on half-pay leave he will pay one half and the officer temporarily administering the Government the other half. Should the Government House be left unoccupied this arrangement will not be affected. In the event of a vacancy the officer administering the Government will become liable for the whole amount.

390. For the purpose of arriving at the estimated value of the furniture and effects on which the Governor is to pay the percentage, a valuation will be made on the Governor's assumption of the Government, and annually thereafter during his tenure of office by such persons as may be appointed for that purpose by the Executive Council. Instead, however, of a re-valuation being made each year, the percentage may be charged on the sum arrived at by adding the amount of the last valuation, reduced (by way of allowance for depreciation) by 5 per cent. for each year since the date of that valuation, to the value of any subsequent additions similarly reduced by 5 per cent. for each year since they were made.

In valuing new articles the cost of freight and all other charges incidental to their supply will be included.

391. All furniture and effects supplied at the public expense will be kept complete, and any article lost or damaged otherwise than by fair wear and tear during the occupation of the Government House by any officer will be made good at his expense.

392. An accurate inventory of all furniture and effects provided at the public expense will be made and kept by the Director of Public Works, or other officer designated for that purpose, who will at least once in every two years inspect the furniture and effects and prepare a list of all deficiencies, which the officer responsible will thereupon make good at his own expense. "Fair wear and tear" may be held to include breakages or deficiencies of crockery or similar small or fragile articles, but a reasonable limit must be placed upon the amount allowed in this respect, based as far as possible upon the previous practice in the Colony concerned.

393. Whenever a Governor vacates his Government, a similar inspection will be made; and if the retiring officer does not cause the deficiencies for which he is responsible to be made good, the inspecting officer will prepare for immediate transmission to the Secretary of State a statement of the expenses to be incurred for that purpose

The Secretary of State will then take steps to recover the amount from the officer responsible.

394. The provision made in the estimates for the purchase of furniture and effects for the Government House will be administered by the Director of Public Works or other officer designated for the purpose, who will from time to time receive from the Governor requests for repairs, replacements and additions.

395. Expenditure on Government House furniture incurred in the United Kingdom will only be admitted as a charge against Colonial Funds when made through the Crown Agents.

§ 34. *Returns.*

396. The Treasurer will furnish to the Colonial Secretary, for transmission by the Governor to the Secretary of State, the following periodical returns :—

(a) *Annually.*

- (i.) An Abstract Account of the total revenue and expenditure of the year under each head of receipt and payment, showing the opening and closing balances in both the Treasurer's and Crown Agents' accounts ;
- (ii.) Detailed statements of revenue and expenditure, arranged according to sub-heads, showing the excess or saving on each sub-head and the net excess or saving on each head, and showing also any supplementary votes for expenditure under any sub-head ;
- (iii.) A full statement of the expenditure on works and other payments chargeable to Loan Accounts ;
- (iv.) A statement of the Assets and Liabilities at the close of the year ;
- (v.) A statement of the public debt of the Colony, showing the several amounts of the loans issued and of their respective sinking funds ;
- (vi.) A statement of the Investments of the Colonial Government at the close of the year ;
- (vii.) A statement of the receipts, issues, balances in hand and the assets and liabilities of the Savings Bank showing separately the revenue

derived from Savings Bank investments, the interest credited to depositors, and the expenses of the management of the institution.

In the case of Colonies receiving grants in aid from the Imperial Exchequer, three certified copies of Returns (i), (ii), (iv), and (v) will be furnished for the year of grant and for each of the three succeeding years.

(b) Quarterly.

- (viii.) A schedule of all charges of an unusual or special description, or not covered by the appropriation law for the year, incurred during the previous quarter ;
- (ix.) A comparative statement of revenue and expenditure to the close of the previous quarter ;
- (x.) A return of all payments amounting to £200 incurred without previous authority from the Secretary of State.

397. The Colonial Secretary will furnish, for transmission to the Secretary of State, the following returns :—

- (i.) Returns of all appointments to public offices and changes in the holders of existing offices and appointments, arising from promotions or otherwise, during the previous quarter, and of all alterations made in the salaries and allowances of public offices ;
- (ii.) Quarterly returns of all new offices created, and all additions to salaries and allowances ;
- (iii.) Returns of Boards of Survey.

§ 35. *Funds derived from Imperial Revenues.*

398. Governors are not, without special authority, at liberty to draw funds before the commencement of a financial year on the credit of any proposed Parliamentary Vote for that year.

399. All bills on the credit of a Parliamentary Vote should be drawn on the Paymaster-General. When the service is of an ordinary description, they should be drawn at ten days' sight ; but in every case of an unusual character, they should be at thirty days' sight. Salary bills should be in the form prescribed in Appendix 11, with the addition of a serial number commencing anew in each financial year. All other bills should specify the

service and the particular Parliamentary Vote in respect of which they are drawn ; and whenever the service is of an unusual character the bills should also show the date and description of the document conveying the authority for the expenditure.

400. The Secretary of State should be furnished with a direct advice by the earliest possible mail of every bill that may be drawn on the credit of the Vote. A duplicate of the advice should be sent by the first subsequent opportunity. Salary bills should be advised on the form given in Appendix 11 (the serial number being added). The advice of other bills should contain all the particulars given in the bills themselves.

401. Governors and other officers whose salaries are specified in the Parliamentary Votes may elect to have their salaries paid through the medium of agents in this country, in which case periodical applications for payment must be made to the Secretary of State.

402. When salaries are specified in the Parliamentary Votes, income tax will be levied on them. It is, therefore, the duty of the Governor on all occasions to make the proper deductions from the amount of the bills which he may draw on the Paymaster-General, whether on his own account or for the salaries or allowances of other persons.

403. In cases where total or partial exemption from the tax is claimed, an affidavit must be made by the claimant and transmitted with the bill, to the effect that his income from sources arising within or from the United Kingdom, including that on account of which the bill is drawn, does not exceed the limits entitling him to exemption or abatement, distinction being made, if necessary, between earned and unearned income.

APPENDIX 1.

Regulation 34.

Particulars of the Office of
now vacant in the Colony of

1. Duties of Office, and qualifications required for their performance.
2. Salary of Office.
3. Allowances, quarters and other circumstances affecting the value of the Office.
4. Nature, number and amount of securities required, and mode of giving them.
5. Whether free passage is provided for the person selected and his family.
6. Acts, laws or ordinances, making provision respecting any of the above matters, and especially respecting the permanency of the emoluments and the particulars of the security required, with references to the sections in which such provision is made.
7. Whether house accommodation is available or readily procurable, whether furniture, &c., should be brought from England, and any other particulars of a like nature likely to be useful for the information of candidates.

APPENDIX 2.

Regulation No. 75.

AGREEMENT made this _____ day of _____ One
Thousand Nine Hundred and _____
between _____ of _____
in the County of _____ of the one part, and
the undersigned, ONE OF THE CROWN AGENTS FOR
THE COLONIES, of Whitehall Gardens, London, in the
County of Middlesex, for and on behalf of His Majesty,
of the other part.

WHEREAS _____ hath been paid the sum of
_____ as an advance on account of salary :

Now the said _____ in consideration of the
premises, doth hereby agree with the undersigned, ONE OF THE
CROWN AGENTS FOR THE COLONIES, that he will repay the said
sum of _____ to the Government of the Colony
in such manner as the Governor of the Colony may see fit to
direct, or should he refuse or neglect to proceed to, or depart this
life before reaching, the Colony, or relinquish his appointment
before such advance hath been repaid, he or his Executors or
Administrators, will repay to the Government of the Colony, or
to the Crown Agents for the Colonies in London, the said sum

of _____ or so much thereof as shall then remain due.

As WITNESS our hands the Day and Year above written.

Signed by the said _____
 in the presence of _____
 Of the Witness. { Signature, _____
 { Address, _____
 { Occupation, _____ } } Sixpenny Stamp.
 Signed by _____
 (One of the Crown Agents for the Colonies, as aforesaid) in the presence of _____
 Signature, _____
 Address, _____

APPENDIX 3.

Regulation 89.

I HEREBY Certify that

- (1.) The Governor, with the advice and consent of the Executive Council of Government, has granted to _____ months' leave of absence, to commence on the _____ of _____ and to end on the _____ of _____ on the ground of [Ill-health, and that the Medical Certificate was produced, of which a copy is annexed.] [Service.] [Urgent private affairs.]
- (2.) _____ has been in service of the Colony for _____ years from the date of first arrival, viz., the _____.
- (3.) In the course of that Service he has been absent on leave (other than vacation leave and leave without salary) on several occasions at the dates and for the terms specified, below, viz. :—
 1st. For _____ months beginning on _____ and ending on _____
 2nd. _____
 3rd. _____
- (4.) _____ has notified to the Governor his intention to apply to the Secretary of State for an extension of leave and that the Governor has granted him permission to do so.
- (5.) Provision has been made for the due execution of his office during his absence by _____

—	Years.	Months.
1. Total service from date of arrival in the colony to date of certificate.		
2. Deduct total absences since arrival (other than vacation leave) whether with or without salary.		
3. Period of resident service		
4. Maximum amount of leave authorised by regulations in respect of the above period of resident service (viz., one-sixth of resident service plus six months).		
5. Leave on half salary already taken since first arrival in the Colony.		
6. Leave now granted (other than vacation leave).		

Signed _____
Colonial Secretary.

I HEREBY Certify that _____ has received Full Salary at the rate of £ _____ per Annum up to the _____ as _____ and that he is entitled to salary at the net rate of £ _____ a year from the _____ to _____ inclusive, and thereafter to salary at the rate of £ _____, being the net amount due to him after deducting his contributions to local funds.

Signed _____
Colonial Treasurer.

[The salary of the above-named officer will be drawn in the Colony.
through the Crown Agents for the Colonies.]

(1) Note.—Every Officer proceeding on leave of absence must be furnished with a duplicate of this certificate which he must produce to the Crown Agents if required, in order to receive his salary.

(2) Note.—On arriving in England, an Officer on leave must report his arrival by letter to the Colonial Office, mentioning the place of his residence; and he must similarly notify any change of residence.

(3) Note.—Leave of absence beyond one-sixth of resident service will not be granted by the Secretary of State except on medical certificate from the Medical Officer employed by the Colonial Office, or on urgent private affairs, the nature of which must be stated and must be satisfactory to the Secretary of State.

(4) Note.—Any Officer desiring an extension of his leave of absence must, if in Europe, apply to the Secretary of State for such extension, in sufficient time, if practicable, to allow of reference to the Colony.

(5) Note.—Any Officer desiring to forego a portion of his leave should obtain the previous permission of the Secretary of State in sufficient time to allow of at least one clear month's notice being given to the Governor; and on his arrival in the Colony he cannot claim as a right to resume his own appointment before the expiration of the leave granted to him, but must place himself at the orders of the Governor.

APPENDIX 4.

Regulation 121.

AGREEMENT made this _____ day of _____
 One thousand nine hundred and _____ between
 _____ of _____ in the
 County of _____ of the one part, and the
 undersigned, ONE OF THE CROWN AGENTS FOR THE
 COLONIES, of Whitehall Gardens, London, in the County
 of Middlesex, for and on behalf of His Majesty of the
 other part.

WHEREAS _____ (hereinafter called the person
 selected) hath been duly selected for appointment as _____
 in _____ and will be provided with a passage to that
 Colony in the Steamer leaving _____ on the _____
 day of _____, 190_____.

Now the person selected, in consideration of the premises, doth
 hereby agree that, should he fail to proceed to _____,
 or, within the period of three years from the date of his arrival in
 the Colony, either quit the Colony without leave, or leave the
 service of the Government of the Colony, or be dismissed or
 removed from his appointment in consequence of misconduct, he
 will refund and repay to the Government of the Colony, or to the
 Crown Agents for the Colonies in London, the amount paid for
 his passage to the Colony, and for the passage of any member or
 members of his family.

Provided always, that nothing herein contained shall bind or
 oblige the person selected to repay the aforesaid passage money,
 if, at the time he shall leave the service of the Government of the
 Colony, or quit the Colony, as aforesaid, the Colonial Secretary of
 the Government of the Colony, or person acting as such, shall
 certify that the person selected is unable, from bodily or mental
 infirmity, to continue in the performance of his duty.

WITNESS our Hands the Day and Year above written.

Signed by the said _____

in the presence of

Of the
 Witness.

{ Signature, _____
 { Address, _____
 { Occupation, _____

Sixpenny
 Stamp.

Signed by _____

(One of the Crown Agents for the Colonies, as
 aforesaid), in the presence of

Signature, _____

Address, _____

APPENDIX 5.

Regulation 143.

Regulations respecting Foreign Orders.

1. No subject of Her Majesty shall accept a Foreign Order from the Sovereign of any foreign country, or wear the insignia thereof, without having previously obtained Her Majesty's permission to that effect signified by a warrant under Her Royal Sign Manual.

2. Unless the Foreign Decoration shall have been conferred in consequence of active and distinguished service, either at sea or in the field, such permission will not be given to any subject of Her Majesty, except in the following cases, if recommended specially by the Secretary of State for Foreign Affairs:—

- (1.) The Chief of a Complimentary Mission from Her Majesty.
- (2.) A Military or Naval Attaché on the termination of his appointment.
- (3.) Any person, not at the time in the service of Her Majesty, who has rendered valuable service to the Sovereign bestowing the Order outside Her Majesty's dominions, or in an Embassy or Legation of that Sovereign in this country.

3. The intention of a Foreign Sovereign to confer upon a British subject the insignia of an Order must be notified to Her Majesty's Principal Secretary of State for Foreign Affairs, either through the British Minister accredited to the Court of such Foreign Sovereign, or through his Minister accredited at the Court of Her Majesty.

4. If the service for which it is proposed to confer the Order has been performed during war, the notification required by the preceding clause must be made not later than two years after the exchange of the Ratifications of a Treaty of Peace.

If the service has been performed in time of peace, the notification must be made within two years after the date of such service.

5. After such notification shall have been received, Her Majesty's Principal Secretary of State for Foreign Affairs shall, if the case comes within the conditions prescribed by the present Regulations, and arises from Naval or military services before the enemy, refer it to Her Majesty's Principal Secretary of State for the War Department previously to taking Her Majesty's pleasure thereupon, in order to ascertain whether there be any objection to Her Majesty's permission being granted.

A similar reference shall also be made to the Commander-in-Chief if the application relates to an officer in the army, or to the Lords of the Admiralty if it relates to an officer in the navy.

6. When Her Majesty's Principal Secretary of State for Foreign Affairs shall have taken the Queen's pleasure on any such application, and shall have obtained Her Majesty's permission for the person in whose favour it has been made to accept the Foreign Order and wear the insignia thereof, he shall signify the same to Her Majesty's Principal Secretary of State for the Home Department, in order that he may cause the warrant required by Clause 1 to be prepared for the Royal Sign Manual.

When such warrant shall have been signed by the Queen a notification thereof shall be inserted in the "Gazette," stating the service for which the Foreign Order has been conferred.

7. The warrant signifying Her Majesty's permission may, at the request and at the expense of the person who has obtained it, be registered in the College of Arms.

8. Every such warrant as aforesaid shall contain a clause providing that Her Majesty's licence and permission does not authorise the assumption of any style, appellation, rank, precedence, or privilege appertaining to a Knight Bachelor of Her Majesty's realms.

9. When a British subject has received the Royal permission to accept the decoration of a Foreign Order, he will at any future time be allowed to accept the decoration of a higher class of the same Order to which he may have become eligible by increase of rank in the foreign service or in the service of his own country; or any other distinctive mark of honour strictly consequent upon the acceptance of the original decoration and common to every person upon whom such decoration is conferred,

10. The preceding clause shall not be taken to apply to decorations of the Guelphic Order which were bestowed on British subjects by Her Majesty's predecessors King George IV. and King William IV., on whose heads the crowns of Great Britain and Hanover were united.

Decorations so bestowed cannot properly be considered as rewards granted by a Foreign Sovereign for services rendered according to the purport of Clause 2 of these Regulations. They must be rather considered as personal favours bestowed on British subjects by British Sovereigns, and as having no reference to services rendered to the Foreign Crown of Hanover.

Foreign Office, June 23, 1898.

Regulations respecting Foreign Medals.

1. Applications for permission to accept and wear Medals which, not being the decoration of any Foreign Order, are conferred by a Foreign Sovereign on British subjects in the army or navy, should be addressed to the Commander-in-Chief or the Lords of the Admiralty, as the case may be, who, if they see fit, may submit the same for Her Majesty's sanction; upon obtaining which they may grant such permission without other formality.

2. Any other British subject, having obtained Her Majesty's permission, is at liberty to accept and wear a Foreign Medal, not being the Decoration of a Foreign Order.

3. No permission is necessary for accepting a Foreign Medal, if such Medal is not to be worn.

SALISBURY.

Foreign Office, August, 1885.

APPENDIX 6.
Regulation 144.

No. of Guns.	By His Majesty's Ships.			By the Fort or Battery from which Salutes are usually Fired.			
	Within what Limits.	Occasions.	How often by the same Flag Broad Pendant or Ship.	Within what Limits.	Occasions.	How often.	
19	Governor-General of the Dominion of Canada Governor-General of the Commonwealth of Australia. or High Commissioner ^s of any of His Majesty's Colonies, Protectorates, Territories, Dependencies, Castles, or Fortresses. Lieutenant-Governor or Commissioner if administering the Government of a Colony, Protectorate, Territory, or Dependency, and if holding a Commission direct from the King, or acting temporarily for an officer so commissioned, Administrators or Commissioners of Colonies, Protectorates, Territories, or Dependencies, acting in pursuance of a Commission or High Commissioner.	On landing on first appointment, or on return from leave of absence, at his destination from the United Kingdom, by the ship in which he arrives.	As the occasion arises.	Those of his Government.	On first landing, on reading of Royal Commission and taking Oaths of Office, or on return from leave of absence exceeding three months.	As the occasion arises.	
17		When visiting a ship, either on going on board or on leaving, by such ship.	Once a year and by only one ship on the same day.		Those of his Government.	On proceeding on leave of absence or finally quitting his Government.	As the occasion arises.
15		On finally quitting his Government or on proceeding on leave of absence, by the ship in which he embarks.	As the occasion arises.			When officially visiting other Forts or Dependencies of his Government.	Once a year only in any one place.
15	Lieutenant-Governor not administering a Government or holding a Commission direct from the	On disembarking for the first time from the ship in which he may have arrived and on embarking for his final departure by the ship in which he arrives or departs.	As the occasion arises.	At the seat of Government only.	On first arrival and on final departure.	As the occasion arises.	

The High Commissioners of South Africa, and of the Western Pacific will be entitled to the same number of guns when visiting, embarking in, or disembarking from a ship as the Lieutenants of their Governments, but within the limits embraced by their Commissions.

Appendix 7.(Reg.150)

12 feet



FLAG USED BY GOVERNORS & WHEN EMBARKED
IN BOATS OR OTHER VESSEL.

Appendix 8. (Reg.151)



BRITISH BLUE ENSIGN AND PENDANT FLOWN BY
GOVERNMENT VESSELS.

This Ensign and Pendant are used by all armed vessels which belong to or are in the service of the Government of a Colony. Such vessels when not armed fly the Blue Ensign but no Pendant.

Subject.	Period.	No. of Copies.	Address to which sent.
MEDICAL AND SANITARY—			
Annual Report	Annual.	6	
Bacteriological Report	Annual.	1	
Cancer Research	From time to time.	1	
Hospitals and Asylums	Annual	1	
Leper Asylums	Annual	1	
Indian Immigrant Lepers	From time to time.	1	
Medical Practitioners :—			
Lists of qualified persons	From time to time.	1	Royal College of Surgeons of England.
Lists of persons disqualified.	From time to time.	1	General Council of Medical Education and Registration of the United Kingdom.
Plague Reports (as required by the International Sanitary Convention).	From time to time.	1	
Plague Reports	Monthly.	2	
Plague Returns	Weekly.	—	
METEOROLOGICAL—			
Reports and Returns	Annual	2	Director, Meteorological Office.
MILITARY—			
Local Forces—Acts, Ordinances, Proclamations, Orders, and Regulations.	As issued	1	
Nominal Rolls of British Non-Commissioned Officers in Service of Colony.	Annual	1	
Reports on Army Officers on the Active List, lent for duty in Colonies.	Annual	1	
MINES Department—			
Annual Report	Annual	6	
NAVAL—			
Sources of Supply of Coal, Liquid Fuel, Provisions.	Annual	1	Admiralty or Naval Commander-in-Chief, as directed.
PATENTS AND TRADE MARKS—			
Laws, Notifications, Regulations, and Specifications.	As issued	6	Commissioner of Patents.
Laws and Regulations	As issued	2	International Office at Berne.
PUBLIC SERVANTS—			
Local Audit Officers' Attendance.	Monthly	1	Exchequer and Audit Department.
PUBLIC WORKS—			
Annual Report	Annual	1	
PUBLICATIONS :—			
Almanac, Local Directory or Handbook.	Annual	2	
Books and Pamphlets issuing from Colonial Press.	As issued	1	
Government Gazettes	Each mail	6	
Maps produced in Colony	As issued	6	
Newspapers (Two of the leading journals).	Each mail	1	

Subject.	Period.	No of Copies.	Address to which sent.
RAILWAYS—			
Annual Report	Annual	1	
SHIPPING AND SEAMEN:—			
Lascars and Asiatic Seamen on British Ships making voyages to places outside the United Kingdom.	Monthly	1	Marine Department, Board of Trade.
Lighthouses, Buoys, Beacons	From time to time.	1	Board of Trade.
Navigation, new Reefs, Sheals, Currents.	From time to time.	1	Board of Trade.
Returns required under Merchant Shipping Acts.	Various	—	Board of Trade.
Ships registered	Annual	1	Registrar - General of Shipping and Seamen.
Wrecks and Casualties ...	Annual and from time to time.	1	Board of Trade.
Ditto, Notification to Lloyds.	From time to time.	1	The Secretary of Lloyds.
Ditto, Salvaged property, notification to Lloyds.	From time to time.	1	The Secretary of Lloyds.
STATISTICAL—			
Cotton-production and Export.	Quarterly.	1	
Information for Colonial Statistical Abstract.	Annual	1	Board of Trade.
Information for Statistical Department of the Commonwealth of Australia.	From time to time.	1	Commonwealth Statistical Department.
Vital Statistics	Annual	2	
TRADE AND COMMERCE—			
Customs Tariffs and Regulations.	As passed (or Annual).	3	Board of Trade.
Colonial Statistical Abstract	Annual	1	Board of Trade.
Reports on Commercial Developments, new products, &c.	From time to time.	1	

APPENDIX 11.

Regulations 399 and 400.

Amount of Bill

(Place and Date.)

Income Tax

At Thirty days after Sight of this, my First of Exchange (Second and Third of the same tenor and date unpaid), Pay to
 or Order the sum of _____ which with
 £ _____ Income Tax, makes the Sum of £ _____,
 being the amount of Salary due to _____
 from _____ to _____.

To His Majesty's Paymaster-General, Whitehall, London.

To be sent in duplicate.

I have the honour to report that I have this day drawn on His Majesty's Paymaster-General at _____ days' sight in favour of _____ for the sum of £ _____ which, with £ _____ for Income Tax, amounts to the sum of £ _____ being salary due to _____ of _____ for the quarter ended _____.

I have the honour to be

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